



# First Principles of Tactics and Organisation

(WAR EDITION, 1915)

(With reference to the Field Service Regulations)

For  
Officers and NCO's of the New Army  
Special Reserve and Territorial Forces

BY

MAJOR J. L. SLEEMAN, M.A., FRGS., F.Z.S.

Royal Sussex Regiment

Late Adjutant and Instructor The Office  
(Late General Staff)

(Author of 'Tactical Preparation'  
'Notes for the Guidance of Officers')

LONDON

GALE & POLDEN

2 AMEN CORNER, PATERNOSTER ROW  
WELLINGTON WORKS, ALDERSHOT  
AND NELSON HOUSE, PORTSMOUTH  
Obtainable of all Booksellers

---

Price 2/6 net

ALDERSHOT  
GALE & POLDEN LTD WELLINGTON WORKS  
—  
1916

## PREFACE

---

addition, as the Regular Officer selected to organize and  
Training Corps in  
Act of Parliament  
of voluntary mili-  
tary the above  
majority of the  
all that pertains  
ly keen to learn,  
which made my task an easier one After passing some

is essential and what unnecessary to a student of  
minor Tactics My greatest difficulty was to find a book  
suitable for the latter There were excellent official text  
books, and numerous books written by clever tacticians,  
but the former contained far more knowledge than was  
necessary for the moment, and six or seven of these books  
were required by the student, even then his difficulties were  
not over, for he had to ascertain what parts to read and  
what to omit. The chief objection to most of the latter  
was expe  
enough  
to find a  
grappled  
Tactics  
this met  
want, an  
is the re  
success as  
up-to-dat  
Tactics and Organisation



We are at war with a nation which has for many years steadily prepared for a policy of ' Might is Right ' All that is best in Germany has been concentrated on an endeavour to make her vast war machine as perfect as possible As the aggressor she also possessed the enormous advantage of the initiative and her super expert " spy " service kept her well informed as to the strength and weakness of her intended victims As a consequence Germany's declaration of war found her fully prepared in all details and with a knowledge that she had secret advantages not

with the

superiority over  
"trickery" V  
bined to bring  
by students of  
"Trench War,"  
must have surprised all but the most far seeing soldiers

a ten  
yards,  
slopes  
ar in

which the artillery and aircraft have so largely played a  
part. It is at home in the air, and any  
must  
prin-  
been

sprung with little success, and the cards are more or less on the table, for the past few months the initiative has been passing into the hands of the "Entente," and the German preponderance in heavy and light artillery and machine guns has passed for ever With a decreasing artillery strength, and with a considerable shortage of "1st Line Troops," Germany's plans for the future conduct of the campaign will probably undergo many changes

The first phase, that from the retirement from Mons, probably the most brilliant operation of any war, and one which only the most highly-trained army could have accomplished without disaster, to the advance to the Aisne, is over. The second phase, that of trench warfare, has been found suitable to all sides during the winter campaign, but it is certain that a third and probably last, phase is rapidly approaching, which will require a knowledge of minor Tactics from all taking part. For this reason I have dealt with minor problems, such as a young Officer might be called upon to solve, and have given those solutions which might occur to him at the moment. Some of them may not appear the best methods, but my desire is to encourage Officers to act quickly and to realise that rapid action and determined effort is more likely to succeed in war than delay and careful consideration of ways and means. My experience convinces me that there is far too great a tendency to adopt this second method. Originality of thought, and of methods, providing the main principles of Tactics are not violated, are essential in a good Officer, and are to be encouraged. The more original the plan, if otherwise tactically sound, the less likely will it be expected by the enemy.

Throughout the instruction it must be remembered that

Book " when required, if ever

J L SLEEMAN.

Major



# CONTENTS

		PAGE
Definitions and Maxims		xii
Chapter	I Notes upon the Fighting Troops and their Characteristics	1
	II Notes on Inter Communication and Orders	25
	III Notes on Marches	43
	IV Notes on Quarters	47
	V Notes on Protection	60
	VI Notes on Information	66
	VII Notes upon the Attack and Defence	72
	VIII Notes on Night Operations	88
	IX Notes on Convoys	92
	X Ammunition Supply	94
	XI Notes on Cover	96
	XII Notes on Obstacles	108
	XIII Notes on the Attack and Defence of a River Line	111
	XIV Notes on Defence of Villages	114
	XV Defence of Woods	117
	XVI Notes on Ground	119
	XVII Notes on Field Engineering	122
"	XVIII Notes on Map Reading	130
	XIX Appreciation of a Situation	136
	XX Notes on Air Service and Air Reconnaissance	138
Index		147



## PLATTS

---

	PAGE
Plate I A Company in the Advanced Guard	55
II A Company on Outpost	65
III Patrol Formations	70
IV Fre and Cover Trenches	104
V Kneeling and Communication Trenches	105
VI Defence of Cuttings and Embankments	106
VII Traversed and Recessed Trenches	107
VIII Bridging Expedients	113
IX Defence of Walls	116
X Obstacles	127
XI Cartridge Alarms	128
XII Field Alarm Gun	129
XIII Conventional Signs	facing 134
XIV Ordnance Survey Symbols	facing 135

**ANGLE OF DESCENT**—The angle which a tangent to the trajectory makes with the line of sight at the point where they intersect

**BIGHT**—A loop formed on a rope the two parts of which lie alongside of one another

**BIVOUAC**—An encampment without tents or huts

**COMMAND**—The vertical height of the crest of a work above the natural surface of the ground, or above the crest of another work.

**COVER** —Concealment from view or protection from fire or a combination of both

**DEAD GROUND**—Ground which cannot be covered by fire

**ENFILADE FIRE**—Fire, the line of which sweeps a target from a flank.

**FASCINE** —A long bundle of brushwood, tied up tightly used for road making revetting etc

**FIELD OF FIRE**—Any area of ground exposed to the fire of a given body of troops or group of guns

1 FOREGROUND — That portion of a field of fire lying nearest  
the origin of the fire

**FRONTAL FIRE**—Fire the line of which is perpendicular to the front of the target.

**GABION** — In open cylinder of brushwood, sheet iron, etc.,  
used for revetting

GRADIENT —  $\frac{\Delta y}{\Delta x}$  =  $\frac{\text{rise}}{\text{run}}$  =  $\frac{\text{vertical change}}{\text{horizontal change}}$  =  $\frac{\text{measured}}{\text{measured}}$

**HEAD COVER**—Cover against frontal or oblique fire for the heads of men when firing

**OBLIQUE FIRE**—Fire, the line of which is inclined to the front of the target

**OVERHEAD COVER**—Cover against projectiles whose steep angle of descent would otherwise enable them to strike the target

**RELIEF**—The length of time that men have to work before being relieved, or a party of men who work, or who are on duty, for a given length of time.

REVERSE FIRE — When the rear instead of the front of the target is fired at

SANGAR — A dry built stone wall, to give protection against rifle fire

**TASK**—The amount of work to be executed by a man during  
a relief

**TRENCH**—An excavation which is for use either as a means of concealment or protection, or both.

**TRAVERSE** —A bank of earth erected to give cover against enfilade fire and to localise the burst of shells. A tongue of earth left projecting at right angles to a line of trench is a traverse.

## TOPOGRAPHICAL DEFINITIONS.

**BASIN** —A term used to describe (a) a small area of ground surrounded or nearly surrounded by hills, and (b) a district drained by a river and its tributaries, as the basin of the Thames.

**GORGE** —A rugged and deep ravine.

**KNOLL** —A low detached hill.

**PLATEAU** —An elevated plain.

**SADDLE** —A col.

**SPUR** —A projection from the side of a hill or mountain running out from the main feature.

**WATERSHED** —A ridge of high land separating two drainage basins, the summit of land from which water divides or flows in two directions. A watershed does not necessarily include the highest points of a chain of mountains or range of hills.

## TOPOGRAPHICAL TECHNICAL TERMS.

**BEARING** —True bearing is the angle a line makes with the true north line.

**CONTOUR** —The surface (of the ocean for instance) would intersect the surface of the earth were it raised successively by equal amounts.

**FALL OF A RIVER** —Its slope usually measured in inches (or feet) per mile, thus nine inches per mile.



**HORIZONTAL EQUIVALENT**—Sometimes written H E, is the distance in plan between two adjacent contours measured in yards

**ORIENTING OR SETTING** a map or plane-table is the process of placing the map or plane table so that the north line points north

**RESECTION**—A method by which the sketcher determines his position by observing the bearings of, or drawing lines from at least two previously fixed points

**VERTICAL INTERVAL**—Sometimes written V I and always given in feet is the difference of level between two adjacent contours

## TEN MILITARY MAXIMS.

I —' It is the special province of a good general to overcome by policy (strategy and tactics) no less than by the sword '—CÆSAR

II —" In war everything is simple, but the simple is the most difficult "—NAPOLEON

III —Give the enemy credit for doing the right thing, and for knowing more about you than he does in reality

IV —Errors of judgment may be overlooked, neglect to take military precautions never

V —Do not over extend a front, victory depends finally on concentration

VI —No great result can be obtained without corresponding risk

VII —Avoid countermanding orders [Order, Counter-order Disorder]

VIII —Feints must be made in strength, or the enemy will not be deceived

IX —Whatever you decide to do, carry it out with dash and determination

X —Defensive success can only be obtained by a vigorous offensive

# FIRST PRINCIPLES OF TACTICS & ORGANISATION.

## NOTES UPON THE FIGHTING TROOPS AND THEIR CHARACTERISTICS

### CHAPTER I

#### CAVALRY.

##### *Tactical Sub-division of a Cavalry Regiment*

A cavalry  
7 officers and  
squadrons (including a  
major, who  
Each squad  
manded by  
into four sections each under the charge of a sergeant, or  
senior N C O — (1 S Regs, pages 14-15)

infantry battalion

The usual order of march of cavalry on a road is column  
of sections (four men abreast)

A cavalry brigade consists of headquarters and three  
cavalry regiments

The 1st Line Transport of a cavalry regiment consists of

squadron) six pack horses (two per squadron) for scouts 74 draught horses, 20 bicycles, one G S wagon for cooks, four G S wagons for baggage, one G S wagon for raft equipment and 37 drivers

The train of a cavalry squadron consists of —One G S wagon for supplies one G S wagon for baggage, four heavy draught horses, and two drivers (from the Army Service Corps)

Tools carried in G S wagons of 1st Line Transport of a cavalry regiment —Shovels 18, pickaxes 12, felling axes 13, hand axes 7, billhooks 12, reaping hooks 36, folding saws 3 hand saws 4, wire cutters 54, crowbars 3, sand bags 150, mauls 3

Explosives carried by a Cavalry Regiment Guncotton (including primers) 105 lbs

### *Tactical Distribution of Cavalry*

For minor tactical duties, such as patrols, cossack posts, etc., a section or half section is a useful unit to detail. As

### *Cavalry on March with a Force of all Arms*

As a general rule cavalry are too precious in war to be used for any purpose for which cyclists would be equally useful. Therefore, as every battalion of infantry can be taken to have at least nine cyclists, all available cavalry should be used for reconnoitring and other purposes for which infantry cannot be used, and should precede the infantry by some miles on front and flank. The exact distance would naturally depend upon the nature of the country, but five to six miles ahead to front and flanks is

detailing mounted troops for outpost duty. Horses require rest and, on active service have usually quite enough to do during the day, without being used for night work. In any case, cavalry attached to an outpost line can only be used during the night for (a) Cossack posts, (b) Standing

patrols. A  
three to six  
consists of t  
N C O Bot  
principal ap.  
could concentrate unseen. Being halted they spare the  
horses. The advantage conferred by the horse on cavalry  
enables it to carry out the following duties.—Effect surprise,  
quickly search ground, rapidly collect and forward informa-  
tion, and so secure its main body from surprise, screen the  
movements of troops in the rear, pursue the enemy, seize  
important positions before the infantry can reach them,  
make raids on the enemy's lines of communication (usually  
abbreviated to L of C), etc.—(F S Regs, page 107 F S  
Regs, page 111)

### *Independent and Protective Cavalry*

Cavalry allotted to a force of all arms are divided into two main forces—(1) protective (or divisional) mounted troops, (2) independent cavalry.

(I) The role of the former is that of the immediate protection of the force it is covering, the collection and to be of use to the commander of the force, the enemy's cavalry from the columns in rear, to of the slower moving upy them. It will also provide the mounted escorts and messengers required by the commander of the force, and will endeavour to keep touch with, and assist if necessary, the independent cavalry to its front (If the latter duty be possible without interfering with its proper duty, i.e., the protection of the troops in its rear) The advanced screen of the protective mounted troops must be at least five to six miles ahead, and on the flanks of the infantry advanced guard of the force it is covering —(F S Regs., pages 89-91, 112-116)

(II) The independent cavalry are detached for special missions, such as the obtaining of information regarding the movements and dispositions of an enemy, or the topographical features and resources of a country. These duties will often entail the independent cavalry operating at a

can obtain information. Other circumstances may render an action undesirable. The main principle for the action of the independent cavalry is the success of the special mission assigned to it and nothing must be permitted to interfere with the successful accomplishment of this duty.

The aerial service now renders efficient inter-communication possible (under favourable circumstances) between the independent cavalry and the protective mounted troops. This will enable the latter to assist the former whenever possible. The aerial service must however only be regarded as an auxiliary to the other methods of communication (i.e. patrols, mounted orderlies, signalling, etc.) which must also be used.

Being independent of the force in rear (i.e., not detailed for its immediate protection) it can operate at any distance, and any direction from the force detailing it.

### *Cavalry in the Attack*

When close touch has been established with the enemy, the cavalry are usually posted on the flanks of the attack, seeking to envelop those of the enemy, to intercept any attempt on the part of the enemy's cavalry to get round the flanks and to be in a position to take up the pursuit when the time arrives —(F S Regs, page 137)

### *Cavalry in Defence*

The cavalry in the defence is usually used to screen the front and flanks of the position, this is best done by forming a "false front" to deceive and delay the enemy. When driven in they are kept in rear of the most exposed flank or, if both flanks are secure, in some position from which they could issue to the counter attack quickly and to the enemy's disadvantage —(F S Regs, page 147)

### *Cavalry in Rear Guard Actions*

Cavalry in rear guard actions are best used well out on both flanks.

### *Cavalry on Outpost*

By day —Keep them well out in front and flanks. By night —Withdraw behind outpost line. Horses require as much rest as possible.

### *Cavalry Horses*

On active service a cavalry horse has to carry increased weight, in the shape of ammunition, etc., and yet has less

food, less rest, and less attention than under peace conditions. Consequently every care must be taken to give him as much of these three desirable things as circumstances will permit.

Owing to extra duties in connection with reconnoitring, message work, etc., the cavalry soldier protecting an infantry march of 20 miles may have to cover 30 to 40 miles in the same time. This fact must not be lost sight of.

### *Weapons of Cavalry*

The arms of the cavalry are the rifle and sword. Sergeants, drivers and trumpeters carry revolvers instead of rifles. The lance is carried in addition by lancer regiments. Cavalry is therefore able to fight on foot by fire action, or on horse by shock tactics.

### *The Advantages Cavalry possess over the other Arms*

- (1) Ability to gain and transmit information of the enemy rapidly
- (2) It can march rapidly, and be moved from one position to another without fatigue to the men
- (3) It can cover long distances quickly and forestall the enemy, by taking possession of important positions
- (4) It is fitted for fire, or shock tactics
- (5) Even at the end of a long march the men are not unduly fatigued

### *Disadvantages of Cavalry*

- (1) Horses rapidly deteriorate under the fatigue, short rations and exposure of active service, and are extremely difficult to replace
  - (2) Practically useless for night operations
  - (3) Require good watering arrangements for camps, etc.
- (16 Regs., pages 14 15)

### *Notes from the German War*

The opportunities for cavalry actions have been few and far between during the present war. In an enclosed country, with wire fences, and with armoured motor-cars and mechanical transport, the rôle of cavalry has become most difficult.

In addition, the advent of aircraft, which travels faster, and whose information is both more accurate and rapidly transmitted, has greatly decreased the value cavalry. It must, however, be remembered that this

to the present war, and the present type of warfare only, and the author is of the opinion that cavalry will always be found essential to an army. The importance of training

## ENGINEERS.

A field company of Engineers consists of 6 officers, 211 rank and file (including attached), and 76 horses. It is divided into four sections as in an infantry company, each under the command of a subaltern. A section is generally the unit detailed for minor operations.

### *Tactical Duties and Distribution*

On a march towards the enemy, with a column of all arms Engineers are usually with the advanced guard, to clear roads, repair bridges, destroy obstacles, prepare watering arrangements, etc.

### *During or prior to, an Action*

Engineers assist with improvement of communications, creation, demolition and removal of obstacles, selection of sites for, and assistance in erection of, fire trenches, direction of working parties, strengthening captured positions, etc.—(F S Regs, pages 18-19)

### *During a Retreat or Rear Guard Action*

Engineers assist the advanced guard, to impede the march of the enemy. The remainder of the company, with the rear guard, to create obstacles, to delay the pursuit, and complete demolitions previously prepared by Engineers with the advanced guard.

First Line Transport of a Field Company of Engineers consists of—Two pontoon wagons (carrying two pontoons each), two trestles, two small stores wagons, four mules, one cart for headquarters.

Train—One G S wagon for supplies

(F S Regs, pages 18-19, 82, 185, 92, 93)

## ARTILLERY.

### *Tactical Sub-division and Organisation of Artillery*

The artillery of an army in the field consists mainly of Field Artillery (R F A), the bulk of which in our army is

carried on the carriages

There are also Horse Artillery (R H A) batteries in a field army, whose role is to work in conjunction with the cavalry. The horse artillery of our army is armed with a 13-pounder quick firing gun and the gun detachments are mounted on horseback. In the cavalry division of our expeditionary force there are four R H A batteries—(F S Regs, pages 15—18)

For manœuvre a battery (horse or field) is divided into —

- (1) The firing battery
- (2) The first line wagons

The firing battery consists of 6 guns and 6 ammunition wagons. The wagons of the firing battery always accompany its guns.

The 'first line wagons' consist of 6 more ammunition wagons. These constitute the first reserve of ammunition available for replenishment and are kept some little distance in rear of their battery when in action.

The battery is commanded by a major, who has a captain to assist him. Each pair of guns (1 and 2, 3 and 4, 5 and 6) is termed a 'section' and is commanded by a subaltern. Each section consists of two sub-sections each under a sergeant (called No. 1).

The usual order of march is column of route (i.e., each gun followed by its two wagons).

The establishment of a R H A battery (War Establishment

" " " " " " " " " " " "

are never used for minor tactical operations they will not enter into the scope of this book.

A brigade of Field Artillery consists of Headquarters batteries and an ammunition column.



A brigade of Horse Artillery consists of Headquarters,"  
 2 batteries and an ammunition column  
 of  
 ho  
 art

### *Ammunition of Horse and Field Artillery*

The only shell used with 18 and 13 pounder quick firing

observed They are provided with time and percussion fuses (one fuse combines both functions) which can be so regulated as to burst the cylinder at any given time, or, to burst only on impact The bursting charge is purposely so weak that

and to the very local effect caused by their explosion

### *Tactical Distribution of Artillery*

*On the March* —With a small force of all arms, artillery

### *Objects of Artillery Fire*

Artillery cannot force the enemy to retreat by its own destructive action It is the advance of the infantry alone

The primary objects of artillery fire should therefore be —

- (1) To assist the movement of its own infantry
- (2) To prevent the movements of the enemy's infantry

These objects may be furthered by —

- (1) Inflicting losses on the enemy and breaking down his moral
- (2) Destroying his *matériel* and preventing reinforcement
- (3) Reducing the resisting power of fortified localities and rendering them more easy of approach

It is legitimate therefore to use artillery fire for any of these purposes in so far as they contribute towards the end in view

*I Defence* — The available artillery is usually distributed over the entire length of the position. The main considerations governing this distribution are —

- (a) Guns must be concealed both from aircraft and the front
- (b) "

frequently allotted

- (c) Positions should enable guns to be fired up to the very end of the defence
- (d) Gun positions should give full effect to fire from them and should be difficult for the enemy to range upon (i.e. judge distance by gun fire)
- (e) They should offer no difficulties to a retirement — (I S Regs, page 142)

*On Outpost* — Artillery are rarely allotted to an outpost line. If used at all they should command all approaches by day, and be withdrawn well behind outpost line at dusk

*In Rear Guard Actions* — As the main consideration is to delay the pursuit by making the enemy deploy prematurely artillery are invaluable and must take more than ordinary risks to achieve this end. They will usually do best work from flank positions

### *Escorts*

Artillery in action is defended by the troops near it. If however, it is detached for any particular purpose an escort

must accompany it. This is best provided by cavalry, or mounted infantry, but if none are available, infantry must be detailed. (Half company of mounted infantry or half to one company of infantry is usually sufficient for this duty, unless circumstances demand that the battery be placed in a dangerous position.) This escort must not keep too close to the guns, or directly in rear, but should protect them from a flank.

### *Kinds of Artillery Fire*

There are five kinds of artillery fire —

- (1) *Frontal Fire* — When the line of fire is perpendicular to the front of target
- (2) *Oblique Fire* — When it is inclined to the front of target
- (3) *Enfilade Fire* — When it is parallel or nearly so, to the front of target
- (4) *Reverse Fire* — When the rear instead of the front of the target is aimed at
- (5) *Indirect Fire* — When the target cannot be seen, and guns are aimed by means of calculations, from map or by bearings. (Learn carefully pages 14 to 18 of S Regulations)

## **INFANTRY.**

### *Tactical Sub divisions of Infantry*

An infantry regiment consists of two or more Regular Battalions, one varying number of companies. Consequently a company of infantry when taken very frequently made

A battalion is commanded by a lieutenant-colonel, who is the "second in command" and is assisted by a major.

and is commanded by a major or senior captain, who has a junior captain to assist him, the company is divided into four platoons, each commanded by a subaltern, these in turn are each divided into four sections under NCO's

### *Order of March*

Except when in action infantry should always march on as broad a front as possible. Its normal order of march is column of fours 4 men abreast owing to its suitability for marching on roads — (F S Regs, page 48)

### *Transport of an Infantry Battalion*

This is divided into two portions, viz — the first line transport carrying all the essentials for the immediate wants of a battalion in action and the train containing the remaining necessities and less important articles—so far as the battle itself is concerned. The latter may remain with the battalion when action is not imminent, but is left grouped with that of other units, well in rear when action is at all probable. The exact distributions of the 1st Line and train are as follow —

#### *1st Line Transport*

it supplied

*Fight Pack Animals* (two per company) each carrying two boxes of S A A. These follow directly in rear of each company, and go with their companies, if detached for any purpose.

*Two limbered G S wagons* carrying entrenching tools etc (each carrying 38 picks, 55 shovels, 1 set farrier's tools 3 signalling panniers 8 felling axes)

*One Mulesse Cart*, carrying medical stores for the Medical Officer

*One Officers' Mess Cart*, carrying officers' stores

*1 Limbered G S Wagon* for every pair of machine guns of Battalion (If four guns are issued two wagons will be required)

*Two Water Carts*

*Four Travelling Kitchens* (one per company)

*Nine Bicycles* for inter-communication (one per headquarters and two per company) — (F S Regs 4<sup>th</sup> 5<sup>th</sup>)

### *The Train of an Infantry Battalion*

(Formerly called 2nd Line Transport )

This consists of four G S wagons (four horses) for baggage, stores and supplies

Total of 1st Line Transport and Train—25 vehicles, 26 drivers 26 draught horses 8 heavy draught and 9 pack cobs

Infantry possesses the following advantages over the other arms —

- (1) It can advance and fight over any kind of ground  
(2) It  
(3) It dly  
(4) It  
(5) It  
(6) It tc, and  
(7) It finds cover and concealment more readily

The disadvantages are —

- (1) The infantryman arrives at the end of a long march far more fatigued than the artillery or cavalryman
- (2) Infantry cannot march more than a certain distance in a day without the fatigue decreasing his offensive powers—(as a maximum, 30 miles)
- (3) Compared with the other arms, it is slow

Modern arms have conferred great advantages upon the infantry. It is now generally recognised as the principal arm of the service, so far as the decisive results of battle are concerned, as no battle can be won without hand to hand encounter. It possesses the additional advantage of being able to act independently of the other arms.

### *Tactical Distribution of Infantry*

**Attack and Defence**—In both attack and defence, infantry are divided into four main bodies

- (1) *Firing Line*—Composed of those men to whom definite objectives, or targets can be given
- (2) *Screeners*—Those who follow or remain behind, the
- (3) *...* and

- (4) *General Reserve* - Practically a fourth of the entire force kept in hand under the personal direction of the officer commanding to take advantage of the enemy's mistakes or to prevent the enemy taking advantage of mistakes made by their opponents - (F S Regs pages 135-140)

It is a force of 200 to 300 men, the enemy's position from which it can best fulfil its duties.

*In the Defence*, the supports are generally only a short distance in rear of firing line. The local reserves are behind supports. The duty of the supports is to reinforce the firing line, the duty of local reserves is to make local counter attacks when the enemy assaults the position with bayonets. The general reserve is kept in some position from which it can rapidly deliver a counter attack or in rear of a weak flank. Wherever it is, its duty is that of delivering a counter attack as a purely passive defence is useless - (F S Regs, pages 141-146)

It is naturally impossible to give fixed distances, fixed positions, or fixed dispositions, for any tactical operation. All will so entirely depend on—(1) The end in view (2) The nature and topography of the country (3) The respective strengths (4) The enemy's dispositions. As a general guide, the usual distances, etc., will be given, but it must be remembered such are not to be rigidly adhered to, should the circumstances not lend themselves to the same.

(Read carefully pages 131 to 150 F S Regulations)

### *Infantry in Advanced Guards*

In an enemy's country the march of all bodies of troops must be protected by detachments thrown out in front, rear, and frequently on the flanks of their march. Such are known as advanced, rear and flank guards.

From front to rear infantry in an advanced guard is divided into vanguard and main guard, preceding one another, and the main body. The distance between varies according to the size of the force, nature of the country, etc., but in all cases these distances increase from front to rear. For example the point might be 200 yards from the vanguard,

force furnishing the advanced guard, the

sufficiently strong and be in sufficient depth (i.e., distance from front to rear) to fulfil the following requirements —

- (a) To drive off small parties of the enemy
  - (b) To prevent the march of the main body from being delayed
  - (c) If it encounters a large force of the enemy to be able to keep it in check while the main body prepares for action
  - (d) When the enemy is met to assist the cavalry to obtain information as to his strength, etc
- (Read carefully pages 88 to 91 F S Regulations)

### *Infantry in Rear Guards*

Rear guards may be either —

(A) *Rear Guard to a force advancing* — In this case it is divided from front to rear into main guard and rear party. The duty of column (which may be a very small guard) — (F S Regs, pages 91—93, 184)

(B) — it is a tactical purely defensive most to perform. The strength of such a rear guard may vary

(infantry)

It therefore constitutes one of the most difficult operations of war

(2) Another difference is that a rear guard commander usually has no intention of making a decisive counter attack, and may therefore place practically the whole of his available strength in the firing line from the commencement

His general reserve may be quite small

### *Action of Rear Guard*

If the enemy's pursuit has not reached the rear guard, the latter will follow its main body in the following order —

(1) Main guard to hold back the enemy at all costs. To

When obliged to retire, a moment for which no definite ruling can be given (but which, in order to fulfil the duty, usually means when the enemy has deployed, and threatens

### *Infantry in Flank Guards*

A flank guard is divided into main guard and flanking party. If of sufficient strength it may also require small advanced and rear guards. With a small flank guard so will suffice for this purpose



The flank guard's duty is similar to that of an advanced guard, except that it has to provide for the protection of its main body from flank attacks. Consequently the flanking party marches on the enemy's flank of its main guard, the exact distance to the flank depending on exactly the same considerations as that of the advanced guards —(F S Regs, pages 94-180)

A flank guard may either be required to advance parallel to the main body, or to occupy, and remain in certain positions until the main body has passed them. The main principle is that all ground in front and on the flanks, which the enemy could hold, should be searched by scouts of the advanced or flank guard prior to the arrival of the main body within effective range of such positions.

In all cases (i.e., in advanced rear, and flank guards attack and defence), scouts should precede all advances.

(Read carefully page 91 F S Regulations)

### *Infantry on Outpost*

From front to rear infantry on outpost is divided into groups (finding sentries), piquets, supports and reserves. The sentries can be single or double. If double, the men stand within whispering distance of each other.

If the country is close, or special precautions are neces-

*Groups* — A group sentry post consists of 5, 10, 15 men under a NCO. It is furnished from a piquet in rear, and relieved every 8 or 12 hours. These men of the group not on sentry duty lie down and sleep, but are not allowed to remove their accoutrements or loosen belts, etc., and must be ready for instant action. A "group" may be any distance up to 200 yards from its piquet, in order to give timely warning of the enemy's approach, and will retire upon the piquet line should the enemy attack, after making sure it is prepared to receive it, unless the circumstances demand that the "groups" must hold their ground at all costs —(F S Regs, pages 106-7)

*Piquets* —The line occupied by the piquets generally is the line to be occupied by the main body in the event of attack. Consequently all piquets will entrench immediately upon taking up their positions and make their positions as strong as possible. No definite distance from the main body can be

reinforced by the supports and reserves in rear

A platoon forms a convenient piquet on service. Taking its strength as being 50 NCO's and men it can find the following duties —

12 men 1 sentry

Reconnoitring party

Total 6 NCO's

(always be with the piquet). The remaining men remain with the piquet and can be utilised for other duties: patrols, messengers, cook, entrenching etc. To calculate roughly how many duties any small body of men can provide, remember there should be three times the number of men on duty at any one particular time —(F S Regs, pages 105-106)

If men are scarce or it is considered necessary to have more men with the piquet the sentry groups could be

of

th

pc

readiness for instant action. Its strength is approximately that of the whole of the piquet and supporting lines.

*Detached Posts* —Detached posts are a source of weakness and should be avoided if possible, or only used to advanced positions that cannot be included in the line, and yet would prove advantageous to an enemy. (F S Regs, pages 107-9)

Covering Party—This is a most important body. The initial advance of the outpost troops to the piquet line is covered by a party, usually found from the proposed supports, called the 'covering party'. This party usually works in groups and proceeds well out to front of the ultimate piquet line (i.e., to a position from which it can cover and protect the troops in rear). It is not withdrawn until all arrangements have been carefully made for the secure defence of the piquet line when it will rejoin the supports in rear—(F S Regs, page 104). A platoon forms an effective covering party to a company.

Problems dealing with the service of protection must frequently fall to the lot of a junior officer on service, and in examinations. Consequently a thorough knowledge of their many details must be acquired, and perhaps more attention be paid to the principles of advanced, flank, rear guards and outposts than the remaining subjects.

(Read carefully pages 93 to 111 F S Regulations)

### *Machine Guns*

The presence of machine guns with each battalion must never be forgotten. It is only in examinations that they are likely to be lost sight of. On active service they are found too useful to forget.

The chief uses are —

- In Attack* — (a) To cover the advance of the battalion  
 (b) To take advantage of indiscretions of the enemy (exposure of his artillery, infantry or cavalry)  
 (c) To hold positions that have been captured

*In Defence* —(a) To command any defiles through which an enemy could come. In a military sense, a defile is anything which contracts the front of a body of troops, a bridge, exit from wood, ford, gateway, etc.

(b) To defend weak points of the position

minute —(1500 rounds per minute)

(Note —The normal rate of fire with Mark VII ammunition is 500 rounds per minute)

Briefly the advantages of machine guns are —

(1) Well concealed they are inconspicuous and deliver a volume of fire out of all proportion to the extent of front they occupy. For instance a line of 40 men

(2)

(3)

and can be worked by two, or even one, man

Their disadvantages are —

(1) They are unless and are

(2)

(3) Used indiscriminately, they expend ammunition out of all proportion to the good they do

### *Recent Notes on Machine Guns*

The importance of the machine gun has been much emphasized in the recent war. The German machine gun was super-abundant, great, and every way a

Covering Party—This is a most important body. The initial advance of the outpost troops to the piquet line is covered by a party, usually found from the proposed supports, called the "covering party." This party usually works in groups and proceeds well out to front of the ultimate piquet line (i.e., to a position from which it can cover, and protect the troops in rear). It is not withdrawn until all arrangements have been carefully made for the secure defence of the piquet line, when it will rejoin the supports in rear—(F S Regs, page 104). A platoon forms an effective covering party to a company.

Problems dealing with the service of protection must frequently fall to the lot of a junior officer on service, and in examinations. Consequently a thorough knowledge of their many details must be acquired, and perhaps more attention be paid to the principles of advanced, flank, rear guards and outposts than the remaining subjects.

(Read carefully pages 93 to 111 F S Regulations)

### *Machine Guns*

The presence of machine guns with each battalion must never be forgotten. It is only in examinations that they are likely to be lost sight of. On active service they are found too useful to forget.

Platoon — 1 machine gun, 1 section, and 1 with machine gun.

:

The chief uses are —

- In Attack* — (a) To cover the advance of the battalion  
 (b) To take advantage of indiscretions of the enemy (exposure of his artillery, infantry or cavalry)  
 (c) To hold positions that have been captured

*In Defence* —(a) To command any defiles through which an enemy could come. In a military sense, a defile is anything which contracts the front of a body of troops, a bridge, exit from wood, ford, gateway, etc.

(b) To defend weak points of the position

*Briefly the advantages of machine guns are —*

- (1) Well concealed they are inconspicuous and deliver a volume of fire out of all proportion to the extent of front they occupy. For instance a line of 40 men would be unable to fire as many accurate rounds in the same time as one machine gun.
- (2) They enable concentrated fire to be delivered in any direction for long or short periods.
- (3) They are extremely portable, afford a small target and can be worked by two or even one man.

*Their disadvantages are —*

- (1) If seen by the enemy within close range, they are comparatively easily put out of action, unless alternative positions have been selected and are occupied directly the others are discovered.
- (2) They are extremely liable to jam.
- (3) Used indiscriminately, they expend ammunition out of all proportion to the good they do.

stances may demand that they must be advanced to very close range. Such will only arise when the consequent risk (for a machine gun crew form a very distinctive target, and are difficult to conceal) is justified by the prospective gain.

### *Recent Notes on Machine Guns*

The importance of the machine gun has been much emphasised in the present war. The Germans were superbly abundantly supplied with them and had evidently taken great pains to make their "gun teams" efficient in every way and made a careful study of the subject.

It has been recognised that two machine guns per battalion are insufficient against an enemy so liberally provided with this weapon, and a considerable increase per battalion will probably be made. This will require a proportionate increase in draught horse and rank and file, so that our machine guns will be more effective than machine guns.

The Germans have evidently paid great attention to the tactical handling of machine guns and are exceedingly expert in their use, and most skilful in their concealment. If possible they occupy positions which enfilade approaches to their trenches, and are yet screened from our frontal fire.

Machine guns in the firing trenches should be placed in re-entrants of the line, if possible so sited as to be able to enfilade the main trenches in case these are captured, they must always be carefully "wired in," screened from view and have alternative positions to move to.

It will be obvious that a badly-concealed machine gun quickly becomes a target for such accurate fire as ordinary snipers can be used as to machine gun targets and the way to deal with them.

At night  
there is danger  
of losses should  
be concentrated

A division is commanded by a Lieutenant- or Major-General, with a large Headquarter Staff (Abbreviated to "Headquarters")

It consists of —

"Headquarters" and 3 Infantry Brigades (12 battalions)

Divisional Mounted Troops —	{ 1 Cavalry Squadron
	{ 3 F A (Field Artillery) Brigades (9 batteries)
Divisional Artillery "Headquarters" and —	{ 1 F A Howitzer Brigade (2 batteries)
	{ 1 Heavy battery and ammunition column
	{ 1 Divisional ammunition column
Divisional Engineer, "Headquarters" and —	{ 2 Field Companies R E (Royal Engineers)
	{ 1 Signal company
Other Details	{ 1 Divisional train
	{ 3 Field ambulances

Total, 18,073 all ranks, 5,592 horses, 76 guns, 24 machine guns, 648 carts and wagons, 9 motor cars, 9 motor cycles, 275 bicycles

**Note**—This establishment will be increased owing to recent changes

## FIELD AMBULANCE.

The medical unit is now the field ambulance of the Royal Army Medical Corps. A certain proportion, or number, of these are attached to all fighting units—(F S Regs, page 52)

A field ambulance consists of nine medical officers, one quartermaster and 224 other ranks (this includes attached). It is divided into three sections (A, B, and C), each consisting of one bearer sub-division and one tent sub-division, which can accommodate 50 sick, and is capable of acting independently, or even being mobilised separately.

The transport consists of ambulance wagons for the carriage of sick and wounded, and transport wagons/carts for the carriage of medical and surgical stores.



ment and water. Being an administrative unit, this transport marches with it as a whole.

The war establishments of the several units and details of the Army Medical Services showing the composition as

Union Jack flying side by side, and during the night by two white lamps placed horizontally

### *General Duties in the Field*

The general duties of Field Ambulances and Cavalry Field Ambulances are very clearly laid down in Field Service Regulations Part II, Chapter XI

### *Disposition of Ambulances*

As a general rule the disposition of ambulances in action

- (1) The whole bearer division or one or two sub divisions in advance
- (2) The ambulance wagons working between the bearer division and the dressing station or advanced dressing station
- (3) The last named post, formed by one or more tent sub divisions with the medical store carts and water carts of the section or sections
- (4) The remainder of the unit, i.e., the sections, sub divisions, or transport held in reserve

### *Order of March*

On the march the ambulances are in the rear of the bearer division, and are in the rear of the dressing station or advanced dressing station. The ambulances are in the rear of the medical store carts and water carts of the section or sections. The remainder of the unit, i.e., the sections, sub divisions, or transport held in reserve.

### *In Attack*

The A D M S will nominate the number of Field Ambulances or sections he intends to employ according to

collecting station (for slightly wounded men)

In all large units, i.e., a regiment of cavalry, II A Brigade, battalion of infantry, etc., a medical officer is attached with a certain proportion of regimental and R A M C non-commissioned officers and men, and medical equipment, to assist him in carrying out his duties, i.e., stretcher bearers, water and sanitary duties and in rendering first aid

found

The field ambulances will make every endeavour to get into

eventually be taken back to a dressing hospital, which is normally located at an advanced base, or if likely to be fit in a day or two may be detained with the ambulance and then returned to duty

#### *In Defence*

As in the case of attack the A D M S will issue orders as to the preliminary arrangements and the disposition of the medical units of his division

#### *In Retirement*

In anticipation of a retirement, all casualties fit to travel

should be sent back, slightly wounded first, to avoid being made prisoners of war. The bearer division and ambulance wagons remaining in touch with the regimental medical establishments. If it should be impossible to remove all the wounded, medical personnel, with stores and equipment, may be left in charge under the protection of the Geneva Convention but as a normal rule, these should not be allowed to fall into the hands of the enemy without an order to that effect from the commander of the division.

## CAVALRY FIELD AMBULANCES.

A cavalry field ambulance is somewhat similar to the field ambulance in its organisation and duties. It is more mobile, and is equipped with special light ambulance wagons in addition to heavy

(this includes attached). Its transport consists of 10 ambulance wagons (4 heavy 6 horsed and 6 light 2 horsed) 2 G S (general service) wagons, 2 forage carts 2 water carts and 2 bicycles equally divided between each section, one cook's wagon for the whole unit, one G S wagon for repairs, etc., 36 drivers (A S C), and 66 horses.

On the march it occupies a road space of 275 yards, when the personnel is carried in the wagons and normally marches in rear of the brigade ammunition columns.

Ambulances are allotted as follows —

To a division—3 field ambulances

To a cavalry division—4 cavalry field ambulances

To a mounted brigade—1 cavalry field ambulance

To army troops—as required

The Mark V \* ambulance wagons will accommodate four cases lying down or 12 sitting up, or two lying and four sitting (Mark VI, six sitting). The light ambulances will carry two cases lying or eight sitting.

(*See F S Regulations, Parts I and II, and R A M C Training, 1911*)

## CHAPTER II

NOTES ON INTER-COMMUNICATION  
AND ORDERS.*Rules as to Wording Orders, Messages, etc*

1 Wording must be as precise as possible consistent with clearness, and writing easily legible. Anything of an indefinite or conditional nature, such as 'dawn,' 'if possible,' 'should,' etc, must be avoided.

2 The hour must be followed by a m or p m, and the hour 12 by noon or midnight in words. A night is described night 14/15 June or night 30 June/1 July.

3 Names of persons and places must be in block capitals and spelt exactly as on map used, so BELFAST.

4 Units are described by their Army List abbreviations. In naming a unit from which a portion is excluded the unit is named "less 1 troop, etc, added, e g, 1st R I R less 2 companies."

5 The map referred to must be stated. Position of places will be denoted by the points of the compass, e g,

underlined. A road is indicated by the name of the places on it, enough places being named to ensure that the road intended is followed. The terms "right" and "left" are used in describing river banks, it being assumed that the writer is looking down stream.

6 Compass bearings are always true bearings, and this should be stated.

7 If the order report or message refers to troops reaching a place at a certain time, it is assumed the head of the main body is meant.

8 Except in case of rivers, indefinite terms, "behind," "before," "this side of," etc, must never be used —(F S Regs, pages 21-33, 132)

### Messages

Messages are frequently mixed up with orders. The two forms are entirely distinct and both should be carefully committed to memory. A message should always read as follows, commencing with —

*No. of message*

*Name, Rank, Unit, or appointment and  
address of person to whom sent (The addressee)*

*Place*

*Date*

*Then follows the information*

*and the message concludes with*

*Time message leaves  
and how sent*

*Name Rank Unit or appoint  
ment of sender*

*(F S Regs, pages 34 35)*

If any of the above points are omitted, the message may become valueless. For instance it stands to reason that the rank name and address of the addressee should be clear. The message may have to be sent by an illiterate, excited soldier or the messenger may be shot, and his message have to be taken on by another. The number of the message is also most important. Supposing an un-

At the first messenger arrives. Were the messages numbered it would be easy for the addressee to know which one to believe. If they are not, he is probably left uncertain as to whether one company or one battalion is occupying the wood. Therefore, the number is most important. Equally so is the position of the sender. Unless this is known, how can such information as "the enemy is holding a small ridge 400 yds E. of my position" be of use to the recipient? Yet such are very often received. Be extremely careful to describe this position with great accuracy. The date must always be given under this. Then follows the information. This requires to be as concise, clear, and incapable of being misunderstood as possible. This should be written as if

latter is most important, and should be the last thing written — (F S Regs, pages 34, 35, 42)

*Superior Officer* — An officer in the Army one day senior to another is *ipso facto* his senior officer. Therefore junior officer cannot give orders to his seniors. Supposing that a junior officer is on some detached duty, and has acquired some information of value, he should write carefully and concisely for his senior officer's information and could state what appears to him an apparent course of action. Junior officers must always bear in mind that the knowledge can only be of one small part of the scheme whereas the senior officer's may be that of all the main parts. Consequently, the latter will know how best to use the information. Avoid carelessness when writing a message. The following is a fair sample of the work of a careless sender —

To  
Officer Commanding,  
Artillery

"Enemy in front, low-lying cloud of dust on my left which took 4 mts to pass a tree. Have some scouts ahead waiting orders. Hurry up."

S Boyd, Lt

Can such a message prove of the slightest use to the recipient? In the first place, where was the sender when he wrote it? Even if this is known, what direction was he facing? In other words, were his "front" and "left" those of the main body? Then again, at what time was it written, and what duty was Lt Boyd performing? Apart from these points, there is nothing to indicate whether the enemy is in strength, or the nature of his force, i.e. infantry, cavalry or artillery. All these points must be obvious to my readers, and I hope they will commit them to memory. Clouds of dust show movements of troops, baggage etc. Cavalry raises a high, light cloud. Infantry and vehicles a lower, denser cloud. Artillery or wagons broken, high thick cloud. Motor transport a heavy slow-rising cloud. In their normal march formations the following approximate number of men, or guns and vehicles pass a given point in one minute, at a walk

Infantry, 200, cavalry, 120, guns or wagons, 5 It would therefore be simple for Lieut Boyd to have calculated the approximate number of troops on the march and to have sent an exceedingly useful message Knowing therefore that low-lying dust indicates the presence of infantry, that 200 infantrymen pass a point in one minute, that compass bearings are most satisfactory to define a position, and the other points already mentioned, his message would have read better thus —

To Major Jones,  
Comdg Red Force,  
Head of Main Body

No 7

$\frac{1}{4}$ " Ord Map,  
Sheet 27

Small Wood 400± W of  
FISCHER'S FARM,  
29-8-11

Enemy's cavalry holding wood 900x to W Estimated strength, 2 squadrons Battalion of enemy's infantry 2000x S marching in easterly direction We have occupied defensive position

2 30 p m  
By cyclist orderly

S Boyd, Lieut  
O C Advanced Guard

As it is most unusual for an advanced guard commander to send his message to the OC Artillery, I have sent the corrected one to the OC Red Force in the usual manner

Here is another example of a bad style of message —

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200 201 202 203 204 205 206 207 208 209 210 211 212 213 214 215 216 217 218 219 220 221 222 223 224 225 226 227 228 229 230 231 232 233 234 235 236 237 238 239 240 241 242 243 244 245 246 247 248 249 250 251 252 253 254 255 256 257 258 259 260 261 262 263 264 265 266 267 268 269 270 271 272 273 274 275 276 277 278 279 280 281 282 283 284 285 286 287 288 289 290 291 292 293 294 295 296 297 298 299 300 301 302 303 304 305 306 307 308 309 310 311 312 313 314 315 316 317 318 319 320 321 322 323 324 325 326 327 328 329 330 331 332 333 334 335 336 337 338 339 340 341 342 343 344 345 346 347 348 349 350 351 352 353 354 355 356 357 358 359 360 361 362 363 364 365 366 367 368 369 370 371 372 373 374 375 376 377 378 379 380 381 382 383 384 385 386 387 388 389 390 391 392 393 394 395 396 397 398 399 400 401 402 403 404 405 406 407 408 409 410 411 412 413 414 415 416 417 418 419 420 421 422 423 424 425 426 427 428 429 430 431 432 433 434 435 436 437 438 439 440 441 442 443 444 445 446 447 448 449 450 451 452 453 454 455 456 457 458 459 460 461 462 463 464 465 466 467 468 469 470 471 472 473 474 475 476 477 478 479 480 481 482 483 484 485 486 487 488 489 490 491 492 493 494 495 496 497 498 499 500 501 502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535 536 537 538 539 540 541 542 543 544 545 546 547 548 549 550 551 552 553 554 555 556 557 558 559 560 561 562 563 564 565 566 567 568 569 570 571 572 573 574 575 576 577 578 579 580 581 582 583 584 585 586 587 588 589 590 591 592 593 594 595 596 597 598 599 600 601 602 603 604 605 606 607 608 609 610 611 612 613 614 615 616 617 618 619 620 621 622 623 624 625 626 627 628 629 630 631 632 633 634 635 636 637 638 639 640 641 642 643 644 645 646 647 648 649 650 651 652 653 654 655 656 657 658 659 660 661 662 663 664 665 666 667 668 669 670 671 672 673 674 675 676 677 678 679 680 681 682 683 684 685 686 687 688 689 690 691 692 693 694 695 696 697 698 699 700 701 702 703 704 705 706 707 708 709 710 711 712 713 714 715 716 717 718 719 720 721 722 723 724 725 726 727 728 729 730 731 732 733 734 735 736 737 738 739 740 741 742 743 744 745 746 747 748 749 750 751 752 753 754 755 756 757 758 759 760 761 762 763 764 765 766 767 768 769 770 771 772 773 774 775 776 777 778 779 780 781 782 783 784 785 786 787 788 789 790 791 792 793 794 795 796 797 798 799 800 801 802 803 804 805 806 807 808 809 810 811 812 813 814 815 816 817 818 819 820 821 822 823 824 825 826 827 828 829 830 831 832 833 834 835 836 837 838 839 840 841 842 843 844 845 846 847 848 849 850 851 852 853 854 855 856 857 858 859 860 861 862 863 864 865 866 867 868 869 870 871 872 873 874 875 876 877 878 879 880 881 882 883 884 885 886 887 888 889 890 891 892 893 894 895 896 897 898 899 900 901 902 903 904 905 906 907 908 909 910 911 912 913 914 915 916 917 918 919 920 921 922 923 924 925 926 927 928 929 930 931 932 933 934 935 936 937 938 939 940 941 942 943 944 945 946 947 948 949 950 951 952 953 954 955 956 957 958 959 960 961 962 963 964 965 966 967 968 969 970 971 972 973 974 975 976 977 978 979 980 981 982 983 984 985 986 987 988 989 990 991 992 993 994 995 996 997 998 999 1000 1001 1002 1003 1004 1005 1006 1007 1008 1009 1010 1011 1012 1013 1014 1015 1016 1017 1018 1019 1020 1021 1022 1023 1024 1025 1026 1027 1028 1029 1030 1031 1032 1033 1034 1035 1036 1037 1038 1039 1040 1

—

1 2

■

1

of their seniors. Some adopt this style in order to show that they know the steps considered essential to gain information, others, perhaps, because they are rather pleased with what they have done. Both these are wrong, for a

... these are wrong, for officers credit for knowing he contrary, and, therefore who is able to send in with nothing important included, than of the

sender of a long, rambling message conveying the same information in a more round about form. Learn to pick out all the salient points of information and submit them in as

clear a manner as possible. For example the whole of the above message could have been compressed into the following —

"RED HILL FARM is occupied by 2 Coys enemy's mounted infantry," or, "Wood 800x S E of STACK is not held by enemy," is all that is required by the recipient of your message. With, of course, heading, signature, rank, etc., of sender.

Remember that in certain cases negative information is of extreme value to a commander. For him to know the enemy is not at certain places is often most useful. An officer must discriminate as to when, and where, such information is relevant or not. Only reliable information should be sent in such a definite manner. Lieut Boyd's and Lce-Cpl Googley's information can be treated as accurate, but not that obtained from other than military sources unless it can be checked.

Remember these "don't's" —

(a) Don't send a message if you can describe the situation by word of mouth.

(b) Don't send a message, if you have nothing worth sending. At the same time, bear in mind that information as to where the enemy is *not* (i.e., negative information) is often most valuable.

(c) Don't imagine an enemy will wait for you to write a voluminous message, or that the recipient will have time to read it, or that your duties in action will ever allow you to compose one. Above all write clearly and legibly, because the recipient may have to read it by the faintest light.

(d) Don't be vague or rambling, write as if you were sending a cablegram, and had to pay 7s 6d for every word.

(e) Don't be afraid your commander will fail to give you credit for your methods of acquiring information. He judges you by the quality and ultimate correctness of what you send back.

(f) Don't be too detailed in your orders. Give your subordinates credit for knowing their work, and refrain from telling officers of other branches how to place their guns, distribute their cavalry, etc. Describe to these commanders what you wish achieved and leave their co-operation to their expert knowledge.

(g) Don't, in peace or war, hesitate, procrastinate or vacillate. Do something quickly to meet urgent situations, and carry it out vigorously. Even if wrong, it is more apt to be successful than a right solution arrived at too late.



(h) Don't write orders, messages, etc., under impossible conditions. Use your imagination, and consider whether the situation would permit such. If not, issue verbal orders or messages. If clear, concise and practical, they mean saving time in war, and, incidentally, more marks in an examination.

Lastly, regard yourself as one of the numerous cogs in a big machine all working to a common end, and no particular one claiming the sole merit for its portion, or seeking to outrace the others. With commanders chosen for their intelligence, judgment and perceptive powers be sure good work will gain its own reward without advertisement.

(Read pages 21 to 25, F S Regulations)

### *Rules with regard to Orders*

Before any scheme can be attempted it is essential that a thorough grasp of the rules relating to "Orders" shall have been obtained. The power of writing clear orders, containing nothing unnecessary and omitting nothing of importance is a most valuable asset to a tactician. Orders are written in a sequence which presents their most salient features to the reader in their respective order of importance.

## **ORDERS.**

The heading of "Orders" is always the same. It is as follows —

*OPERATION ORDER, No — Copy No —*  
by,

(Rank and Name of issuer and force to  
which orders refer)

<i>Map referred to</i>	<i>Place</i>
(Say, Ord Survey 1 maps,	
sheet No —)	<i>Date</i>

Then follows the "Order" with the paragraphs in the following sequence —(F S Regs, pages 21-33, 132)

1 *General Situation*, containing information about the enemy and about bodies of your own troops, stating the degree of credibility to be attached to the information if necessary.

2 *Your intentions*, or as much of these as you consider it necessary to state.

3 *Instructions for various units* under your command, showing troops in order of march or margin (i.e., protective, fighting, signalling, medical, supply, etc.)

4 *Instructions regarding other matters* you wish to arrange for

5 *Your position* during the operations and to where messages are to be sent

The Order is then signed, showing rank and appointment of issuer, and the time written, and in the left bottom corner is shewn a list of those to whom copies have been sent, their numbers, and by what means

Providing you learn the correct form, there should be no difficulty in writing any form of operation orders, once you have decided what to do

Briefly it comes to this —

1 What is it necessary to mention about the enemy?

2 What is it necessary to mention about our other troops?

3 What is to be done and by what units, followed by any general directions not included in above?

### *Chain of Communication*

There is usually a good deal of uncertainty regarding the correct manner in which to promulgate orders, intentions, etc., when in or about to come into action. Battalions in peace have daily orders issued by the colonel and passed down from the adjutant to company commanders, and from the sergeant major to orderly sergeants of companies who place them on company order boards for the information of the company, special orders being also read to the company. Consequently "Orders" issued by the colonel at 12 noon may reasonably be expected to be known by every officer and man in his battalion within an hour. Excellent as this system is, it cannot be expected to be used when in action something shorter and quicker must be used. Therefore Company and Battalion Orders issued during and immediately preparatory to an operation of war are usually issued verbally. Of course orders for "Attack," "Defence," "Advance Guard," "Outpost," etc., are always written when a commander has leisure, opportunity and information to make deliberate tactical arrangements, but whatever nature of operations is carried out the orders are, in every case, styled "Operation Orders." Such Orders are circulated to the officers of the force, who are responsible for acquainting their NCO's, and men with the portions considered necessary for them.

to know, and which are likely to prove of use and interest to them. The last is a thing to bear in mind, for it is unnecessary and frequently wrong, to give the whole of your information to the subordinates under your command.

The substance of Operation Orders should be as follows —

1 They should contain everything that a subordinate commander cannot arrange for himself, and nothing more.

2 When distributing a body of troops for a particular duty, leave its dispositions to its commander.

3 When detailing a force for an independent duty (advanced flank rear guards outposts etc) always name a commander for its command.

4 Insert nothing of a conditional nature such as if possible if practicable, should may and only in very exceptional circumstances give reasons for your orders. *Qui s'excuse, s'accuse*

5 Regard a quarter of the breadth of your paper as representing a road or position and place your troops upon it from its top to bottom as from front to rear or from right to left.

Although tactical examinations seldom require an officer to write anything complicated in the way of an Operation Order it will be as well to glance at the form in which they should be written.

The following are written to meet three imaginative situations viz — Advanced guard attack and outpost. Those for rear guards flank guards defence convoys etc follow the same general lines.

The following is an example of an Advanced Guard Order —

Operation Order No 1

Copy No 1

by

Colonel C Wegg Prosser, V C

Comdg Advanced Guard

Blue Force

Red Lion

Reference to 1 Ord map

Lisburn

Sheet 8

14-8-12

*Vanguard*

1 Information has been received from

O C Cavalry that the enemy is concentrat-  
ing about Drogheda

2 The column will march to-morrow via  
HILLSBOROUGH DROMORE to BAN  
BRIDGE

2 (a) The Cavalry will seize the two  
bridges over the R Bann W of HILLTOWN  
by 10 a m

Comdg Maj Horlase  
2 Troop, 10th Lers  
\* Coys R. Sz Regt.

Main Guard  
In order of March.  
1st R. Sussex Rgt.  
(le & 2 Cops.)  
15th Bty RFA  
1st R Scots  
Bearer & b-l & slon  
N & F eld  
Amb lance

3 The starting point will be the cross road  
1 mile S of LISBURN

4 The main guard as per margin will  
pass the starting point at 7 a.m. and march  
two miles ahead of the main body

5 The Train will march in rear of the  
column

6 Reports will be sent to the head of main  
guard of advanced guard

	H S	Staff Officer
Issued 8 p.m.		Adv Gd
Copies by Cyclist	Orderly	Blue Force
2	to	O C 16th Lancers
2	, to	4th Coy M I
3		15th Batty R F A
4		O C Vanguard
5		1st R Scots
6		No 2 Secn F Amb

The following is an example of an Attack Order —

Copy No 1

Operation Order No 3

by

Brigadier General D Howell

CB CMG DSO

Comdg Blue Detached Column

Ref ½ Ord Map  
Sheet 30

X roads 500x W of  
CASTLE HORNICK  
13-6-13

1 (a) The enemy hold an entrenched posi-  
tion from TRENGWINTON to MADRON

(b) The Blue Main Force has reached  
MARAZION

2 The GOC intends to attack with a  
view to cutting the enemy's line of retreat  
directing a frontal attack against TRENG  
WINTON HILL and a flank attack from  
TREWIDDY against the enemy's right

3 The artillery will come into action from  
the high ground W of LEZINGY WOOD

Artillery

Lt.-Col. S. R. A.  
32 Bde. RFA  
1 Coy 2nd R. Sussex  
Regt.

*Flank Attack*  
Lt Col H R Sussex  
Regt.  
1 Troop 16th (The  
Queen's) Lancers  
1st Cheshire Regt.  
2nd R Sussex Regt  
(less 1 Coy)  
2 Sections 12th Field  
Coy R.E

4 The flank attack will move immediately via ALVERTON to TREWIDDEN. At 11 a.m. it will commence its attack against the frontage RESERVOIR—TRENW AINTON HILL the left of attack resting on the ST JUST—MADRON road

*Frontal Attack*  
Lt Col Z 1st  
Canero's Highrs  
1st Cameron H Highrs

5 The frontal attack will move immediately to ROSE HILL. At 11 a.m. it will commence its attack against the enemy's front MADRON CHURCH — TRENW AINTON FARM

*Cavalry*  
Major P 16th (The  
Queen's) Lancers.  
1 Squadron 16th (The  
Queen's) Lancers  
(less 1 Troop)

6 The cavalry will hold the high ground N of NANCELAERNE

*Royal Engineers*  
Major H 12th Field  
Coy R.E (less 2  
sections)

7 Half company R.E. will accompany the flank attack. The remainder will be with the general reserves

*General Reserve*  
Lt.-Col. T 2nd  
K O S B.  
2nd K O S B.

8 The general reserve will move to X roads E of CASTLE HORNECK

*Brigade Ammunition Column*  
Capt W R Sussex  
Regt.

9 The brigade ammunition reserve will move to E corner of ROSE HILL WOOD

*Field Ambulance*  
Major P R.A.M.C  
1st Field Ambulance

10 The field ambulance will form a dressing station at ROSE HILL

*Trains*  
Capt U 1st Cheshire  
Regt.

11 The train will park at TFRIFE

12 Reports will be sent to the G.O.C. at CASTLE HORNECK

J S ARMSTRONG, Major  
S O Blue Detachment Column

Issued at 9 a.m. by Cyclist Orderlies to —  
Copy No 1 returned

"	"	2	O C	B' Sqdn 16th (Queen's) Lancers
"	"	3	"	32nd Brigade R I A
"	"	4	"	12th Field Company, R I
"	"	5	"	1st Cheshire Regt
"	"	6	"	2nd R Sussex Regt
"	"	7	"	1st Cameron Highlanders
"	"	8	"	2nd K O S B
"	"	9	"	10th Field Ambulance
"	"	10	"	No 3 Coy, Divisional Train

The following is an example of an Outpost Order —

Operation Order No 2

Copy No 1

by  
Colonel P Sudley Comdg Outposts  
15th Brigade

Reference to 6" Ordnance Map  
Sheet No 36

RICH HILL  
15-5-12

1 The outpost mounted troops report the enemy in the vicinity of MARKETHILL and CLARF. The Brigade is bivouacking for the night at CAVAN.

2 The outposts will hold the general line DRUMKILLY — BIRR — BALLINA HINCH. Companies will be responsible for the following frontages —

A Coy  
Capt. T

A Coy from the RICH HILL—PORT ADOWN road inclusive to MOORES FARM exclusive

B Coy  
Capt. S

B Coy from MOORES FARM inclusive to the RICH HILL—CLARE road exclusive

C Coy  
Major H

C Coy from the RICH HILL—CLARE road to O'CALLAGHAN'S FARM both inclusive

D Coy  
Capt. D

D Coy from O'CALLAGHAN'S FARM exclusive to the RICH HILL—ARMAGH road inclusive

1 Troop 16th Lancers.  
O.C. Capt. W

2 (a) The outpost troops will take up their respective positions on receipt of orders

3 The outpost mounted troops will be with drawn at 6 p.m.

4 In case of attack outposts will hold their ground until reinforced by main body

5 No smoking lighting fires or cooking will be allowed

6 Outposts will be relieved at 6.30 a.m.

7 Reports will be sent to HODGINS FARM

Major Z

O.C. Outposts

Issued 1.30 p.m.

15th Brigade

Copy No 2 to O.C. 1st Royal Sussex Regt  
Copy No 3 to O.C. Cavalry by cyclist orderly

(Note — Great care must be exercised in describing positions for which outpost companies are responsible)

The foregoing orders are merely intended as examples of the form in which they may be written

## REPORTS.

Officers are usually required to report upon —

- 1 Positions regarding their suitability for attack and defence
- 2 Ground for outposts, flank marches
- 3 Roads, rivers, camps, villages, railways, etc

When detailed to render a report on any of the above, an officer should concentrate on the subject of his mission. This should enable him to submit a clear, intelligent report with nothing relevant omitted and containing nothing unnecessary or irrelevant —(F S Regs, pages 36-37)

### *Details for Reports*

The following are some of the points to be noticed in furnishing reports

It is not intended that the reconnoitrer should be limited by these, he should add to them any further points of value. Do not make a report longer than is absolutely necessary. Insert only such information as is actually required. Put yourself in the position of the recipient of the report.

*Positions for Enemy's Artillery* — Positions from which enemy could shell road, from which enemy could attack troops on road, and positions which would prove useful to your own force if so held up.

*Line of Approach* — Country favouring the enemy's approach, country favouring your own.

Generally speaking, anything which would prevent a force marching at its normal rate, in its ordinary formations, or in security.

*Attack* — (1) Extent of enemy's front, where his flanks rest. (2) Position of his guns, reserves, entrenchments, obstacles. (3) Ground favourable for your attack and his counter attack, the weak parts of his positions, etc.

*Throuac* — State how sheltered or concealed, nature of ground, surrounding ground, water, fuel, defensibility, exits, etc.

*Bridge* — Material length, width, height above water, parapet (and its height, material etc.), whether capable of bearing heavy traffic, such as motor transport, etc., nearest approaches, water supply, outhouses,

*Canal*—See *River* (and in addition number and position of locks)

*Camp Ground*—Extent of ground, whether flat or sloping, water, nature of soil, fuel, defensibility, neighbouring supplies, proximity to roads, etc

*Country*—Whether flat, undulating, hilly, open or enclosed, cultivated or not thickly or thinly inhabited, soil, surface and nature of roads, railways, telegraphs, etc., landmarks (such as churches and windmills), whether suitable for movements of troops off the roads, villages and farms, defiles, rivers, bridges, etc

*Defile*—Nature, whether commanded by neighbouring ground, length, width, ground on near side and beyond defile, ground for flanking parties etc

*Enemy*—Numbers, how far off, which direction, what arm, what doing, at what time seen

*Ferries*—Numbers of boats, how worked, distance across, approaches facilities for loading material for rafts, etc

*Fords*—Depth, bottom, distance across whether straight or zig zag, nature of banks, surrounding ground, velocity of current, leading marks

*Forest*—Extent, height, and nature of trees, paths, density

*Hills*—Height steepness surface (whether rocky grassy wooded), what view whether concave or convex

*Lake*—Extent (that is, length and breadth), depth banks, boats, surrounding ground

*Look-out Places*—Nature (whether trees tower, hill etc), height, way out, what other points visible for signalling purposes, etc

*Marsh*—Extent, where passable, ways round, etc

*Mountain*—See *Hill*

*Position*—Nature (whether ridge, fort village, wood, etc), width and depth Nature of ground in front and on flanks, field of fire Artillery positions own and enemy's Neighbouring heights how occupied, best line of approach for attacking force, position of water, lines of retreat facilities for counter attack, nature of soil for digging, lateral communication

*Railways*—Number of lines gauge between the rails sleepers (whether wood iron or pans), embankments, cuttings, tunnels bridges (with their material and dimensions), means of destruction and repair, capability for of troops, description of stations, sidings, crossing, etc

*Ravine*—Depth, width, nature of banks (whether or rocky, etc)





given by a commander who is confronted with—(a) an unexpected tactical problem, (b) a change in the tactical situation

## VERBAL ORDERS.

As an example of (a), imagine you are in command of a

wall or bank, or in ditches depressions of ground, etc., and open fire or not according to orders or circumstances. As advanced guard commander, you know your duty is to brush aside opposition, if possible, in order to avoid delaying your main body. As the latter is probably only some 1800 yards from your vanguard (or 18 minutes' distance,

to the vanguard commander to this effect with any other instructions. Having rapidly decided your plan of action, you would now call to each the exact objective, line of formation, etc. sort will probably on the right side (pointing it out if possible). Being under cover, it can advance in file till it reaches the farm, and will then continue in extended order, having scouts wide on the left flank.

"No. 2 platoon will move straight on wood extending from here. No. 3 will remain here in support. No. 2 will move on to the farm, and reserve will follow." "Move."

Platoon commanders will then pass on to their men the instructions received, and immediately they have done so, commence the attack.

How long would this take? Allowing half a minute for platoon commanders to reach the commander, one and a half minutes for the orders, and another minute for giving and describing same to their platoons, the

should be commenced within five minutes from the time of the enemy's first shot. With such small bodies it would usually be best to leave the choice of manner in which platoons will advance to the platoon commanders.

Taking as another example the manner in which a battalion receives its orders immediately prior to an engagement. Let us assume that your colonel has arrived behind a low ridge screening his battalion from sight from the front, and has received orders to attack a hill 2 000 yards distant. Let us first see in what formation the battalion will be. When under cover the battalion preparatory to an attack

will usually be in mass formation (i.e. 4 companies on parallel lines 6 paces apart). Calling for company officers the colonel will take them up the ridge until it is just possible to see the country over which the advance is to be conducted but not to be seen by the enemy. He will then point out to each company commander if possible the exact portion of the objective against which each company is to advance any direction he particularly wishes followed and any other instructions he considers necessary. His orders would probably be something like this. I intend to make a flank attack against the enemy's left. A and B companies under the command of Major Blank will deliver this. They will move off under cover of this ridge until they reach that railway embankment running at right angles from our right. By following this down they should be able to get within 1 000 yards of the enemy's position unobserved. C' company will advance direct upon the hill taking as its objective the right edge of the hill and the white stone on its slope. It will find its own support. D company will form the general reserve and will be with me at that farm (pointing it out if possible) mid way between our flank

such words as understood he would say. Move on in five minutes. The officers will return to their companies and

others to that end

Naturally, the larger the force the more necessary it will be for the instructions to be clearly understood, but these

better than pages of writing references to maps, etc. In a similar way, one can deal with most of the hasty operations required in the field, such as defence, outposts, advanced, rear and flank guards, etc. using maps for descriptions when the country is not available

## MEANS OF COMMUNICATION.

Except with a large force, mounted orderlies are extremely scarce. Even when provided, cyclists will be found more useful and swifter for message work on roads. Horses are not adapted for fast work on hard roads, and mounted men

semaphore, morse signalling is slow, and fewer men can be found to send and read same—(F S Regs, pages 41-42)

In future, infantry battalions on service will possess a certain number of cyclists, and a company detached for an important duty will usually have a cyclist attached to it. In addition, particularly in European warfare, most farms and houses will be found to contain bicycles, or motor cycles, which could be commandeered when necessary. Important

give a messenger two messages—one real (concealed on his person), the other false. Copies should be kept of all messages sent

*Company Inter Communication* — When there is ample time, an order, or information for a company, is usually given verbally by the captain of the company to the platoon, and section commanders, who pass it to their commands. This is common sense, and, like all work in the field, is essentially practical and sensible. Officers should cultivate their powers of imagination, and picture themselves on the actual ground, and confronted with the actual problems given in examination papers. If they did, Examiners would no longer find messages being sent by "gallopers" or mounted orderlies under impossible circumstances, or when none could reasonably be expected to be available. It should be borne in mind that a force smaller than a brigade seldom has mounted troops available for such work. Infantry scouts should also not be expected to double vast distances or discover impossible information. Above all, avoid the indiscriminate use of military terms, when imperfectly understood and therefore wrongly applied.

(Read carefully pages 21 to 43 F S Regulations)

In the present war an excellent service of motor dispatch riders has been formed. In addition the comparatively

new  
tion  
are  
serv  
the  
null

carefully trained in the use and repair, of hand telephones and should be trained to read by "buzzer," so that, if battery is weak, or the wire leaks, they can still read messages by its means. Every opportunity should be taken to instruct in laying, picking up and concealing telephone wire. Men so trained are invaluable on service.

## CHAPTER III

## NOTES ON MARCHES.

When there is no probability of contact with an enemy tactical considerations are of less importance in arranging marches than the comfort and well being of the troops columns can march on a broad front troops can be comfortably housed and well fed and it is not necessary to concentrate before or after a march When however there

If ordered to make arrangements for a march the following are some of the principal points required to be dealt with —

*Cavalry* —The direction of its advance what positions it must search watch or protect the distance it must precede advance special tasks etc —(I S Regs pages 88 91)

*Advanced Guard* —Its strength composition distance from main body special tasks etc

*Flank Guards* —(If required) their distance and position in relation to main body etc —(F S Regs pages 91 94)

*Main Body* —Order of march special orders etc —(F S Regs pages 48-51)

*Rear Guard* —Distance from main body special duties etc Having decided these points orders for the march will require to be written In an examination troops on a

scale for a march —

## MARCHES.

*Road Spaces*

*In Infantry Battalion* —Each of the four companies of an infantry battalion occupies (in column of route) 130 yards

This gives us 520 yards, to this add 24 yards for intervals (6  
les,  
on-  
gun  
ins

sections or 4 horses abreast) each of the three squadrons of  
a cavalry regiment occupies 160 yards of road space, 16

a total road space of 455 yards for the battery

In addition to the distance occupied on the march by these three arms, it is necessary to know the road space required by the following —

Field Artillery Brigade Ammunition Column 570 yards  
Field Company Royal Engineers, 490 yards, Field Ambu-  
lance 465 yards, Cavalry Field Ambulance, 275 yards

Pace — Infantry march 100 yards per minute, 1 mile in 18 minutes, or 3 miles per hour, including short halts. For all practical purposes, for short distances and at a walk,

Regs., pages 49—51)

For example, the following force is directed to march 19 miles — 1 battery of R F A, 1 regiment of cavalry, 2 battalions of infantry, and 1 field company, R E

Starting at 6 a.m. what time will it arrive at 19 miles?

(By

of

for

infantry 1,600 yards, 1 field company, R E, 490 yards. This gives us a total length of 3,520 yards, or exactly 2 miles, now add this distance to the length of the march, making 21 miles in all. At 18 minutes a mile, or 3 miles an hour allowing for short halts, it will take 7 hours, or, with an additional mid way halt of half an hour, say 7½ hours. Therefore it should arrive exactly at 1.30 p.m. In all such problems always err on the right side in your calculations,

allowing more room for your columns than you require, and an early hour of arrival instead of a late one

**Timing**—In one minute the following numbers pass a given point—Infantry in fours, 200 Section of cavalry at a walk, 120, at a trot, 250 Artillery guns or wagons, 6 vehicles Therefore, if a body of infantry takes 6 minutes to pass a point, cavalry 4 minutes, and artillery 3 minutes, it is a force of approximately 1 battalion infantry (1 000 men), 1 regiment of cavalry (543 all ranks), and a battery of artillery (of 6 guns and 12 wagons) It would be incorrect to describe them as 1,000 infantry, 500 odd cavalry, and 18 vehicles in such a case

**March Problems**—(Steps to be taken) —

- 1 Selection of road or roads
- 2 Selection of starting point
- 3 Time head of column should pass starting point
- 4 Selection of units and commanders for advanced, flank (if required), and rear guards
- 5 Decide order of march of main body
- 6 Make arrangements for withdrawal of outposts if any
- 7 Decide position of train

**Starting Point**—Select some point on route of march, a cross road, church, public-house, etc., easily recognisable and sufficiently remote from the camping ground to prevent delay in rear when units form into their order of march Particularly bear in mind that it must be some point which can be reached by all units moving forward in the direction of the march If troops are not all quartered together it may be necessary to select more than one starting point

**Length of March**—An average march for a column of all arms is 15 miles a day, 20 to 30 miles can, however, be done if necessary

ordinary

Night

Wars have

very frequent

balloon and aeroplane have made this the more evident

**Note**—The present war has shown the accuracy of this forecast

By means of night marches troops can be moved across country or over roads rendered impossible by daylight, owing to the enemy's fire, can forestall the enemy at important points, can leave dangerous positions can surprise the enemy at daybreak, can force an enemy to accept battle under conditions unfavourable to himself etc Night marches differ from day ones in the following respects —



(a) Cavalry cannot precede advance, and infantry scouts cannot, with safety, precede it by more than a few hundred yards

(b) All distances between units are considerably decreased. Therefore an advanced guard that by day was a mile in front of its main body by night might be separated from it by only 200 yards — (F S Regs., pages 176—190)

Communication is maintained between units by chains of connecting files (two paces apart) and the advanced guard must be prepared to leave men behind to protect flanks, or to prevent the main body taking wrong roads etc

The following points should particularly be borne in mind —

1 Distances between companies should be decreased or even omitted

2 Rifles will not be loaded but the magazines will be charged

3 Strict silence will be maintained

4 Halts will be at stated times and units will close up before halting

5 An officer will be selected to guide the column with others to assist him

Cavalry will be in front of the main body

### *Conditions responsible for Retarding Rate of March*

Bad discipline, bad roads, and bad weather are the three principal factors which cause slow marches

an  
re  
on

13  
remainder of your column," work out the length of your vanguard and main guard of advanced guard, and main body allow for the correct intervals between, and mark on map. If cavalry are in front, you cannot usually show them, as they are 5 miles away. Therefore, draw lines indicating directions of their patrols, and write along each "Direction of cavalry patrol"

(Read carefully pages 47 to 59, F.S Regulations)

## CHAPTER IV.

## NOTES ON QUARTERS.

There are four principal means of quartering troops on active service.

These are (I) Billets, (II) Close billets, (III) Bivouacs, (IV.) Camps

Of these (I) or (II) are considered the best means for obtaining shelter, and preserving the health of the troops. In the present war close billets have been most generally used. Camps require tents, tents require wagons, and add greatly to the transport, and, in addition, are most conspicuous—(F S Regs, pages 68—80)

If troops are billeted, the following points must be observed—

1 Divide the houses into "groups" Measure an average house of each "group," then allow 1 man per yard length for rooms up to 15 feet wide, and 2 men per yard for rooms up to 25 feet wide. Rooms must be left for the inhabitants and the top floor and kitchen left for their use

2 .

3

avoid

4

to all ranks

5 Roads and communications must never be blocked

6 A light must be kept burning in every house

7 Regard will be had both to the comfort of the men and the interests of the inhabitants

8 Staff officers should be on main communication, near post offices, and easily found

9 A signal should be arranged to warn troops of hostile aircraft

10 Troops are not to leave billets without being fully

rans under  
over 24ft

two horses to every one

Bivouacs consist of such temporary shelter as the men can obtain from materials provided on the selected ground—i.e., blankets, waterproof sheets, brushwood etc. Troops on

active service quickly become hardened and accustomed to these conditions, even under adverse weather conditions, in fact, in the South African Campaign and after months of bivouac the troops sometimes preferred bivouacs to camps —(F S Regs, pages 80—86)

th . . . . .

cavalry regiment 100x100 yards, cavalry squadron 60 by 150 yards, field ambulance, 120x200 yards, field company R E, 30x150 yards

In addition to the selected ground being well drained, convenient to water, and as sheltered as possible, there are four main considerations to be observed—viz, concealment, capabilities . . . . . covered by

give place to

The flank . . . .

line of adv

most exposed sides with the other arms in rear in the following order —Cavalry, artillery, train, and field ambulance

## WATER SUPPLY.

If possible the dismounted units should be nearest the water supply. This latter must be carefully guarded, even prior to the arrival of the troops if possible, and steps taken to prevent its contamination in any way. If water is obtained from a stream, horses will be watered below the place where troops obtain their drinking water, but above washing and bathing places. Patrolling by mounted men will often be necessary for some distance above the spot where drinking water is drawn —(F S Regs, page 70)

The water supply will be marked with flags as follows — White for drinking, Blue for watering place for animals, Red for washing or bathing places. The first the highest up-stream, the last the lowest down-stream.

For streams with high banks and muddy bottoms, the

average breadth and depth in feet by measurement in four places and the surface velocity in feet per second by noting how long a chip of wood takes to travel 30 feet

ls yield  
equals

drink-  
drinks  
and five

minutes time to drink with comfort A horse requires 8 to  
sheep or pig

will sterilise

of these first  
chens on lee-

ward side of camp, and latrines a considerable distance be-  
yond same

advisable to rely upon the Battalion water carts for all  
supplies of drinking water, or for all water to be boiled  
before being put into the water bottles This ensures its  
safety Certainly the somewhat insipid taste from boiled  
water is preferable to drinking water which is suspected of  
being polluted (Pages 68 to 70, F S Regs)

## CHAPTER V

### NOTES ON PROTECTION.

Questions regarding the duties of protection frequently fall to the lot of junior officers. Protection in a tactical sense means efficient measures for preventing a force being surprised, and for giving it sufficient time to make preparation for attack, or defence, if an enemy is encountered. Therefore *on the march* a force is protected by detachments on its front, flanks, and rear. These detachments in turn furnish other detachments, and the process is continued until one or two scouts are nearest to the enemy, or furthest from the main body—(F S Regs, pages 87—111)

*In Camp*—Outposts are substituted for the advanced, flank and rear guards. The outposts in a similar manner, are distributed in depth, having their patrols and sentries nearest to the enemy.

If cavalry are available their duty will be as follows by day—

I *Reconnaissance*, i.e., To gain information about the enemy, country, etc

II *Fighting*—To prevent, if possible, the main body being checked or surprised, and to prevent the enemy's cavalry acquiring information of the force in rear. The latter they prevent by forming what is known as a cavalry 'screen' (i.e., a line of small units of cavalry at intervals). If cavalry is not available the infantry must perform the double duty of reconnaissance and protection. If, however, cavalry precede the advance, the infantry are only respon-

be found from the sections following in rear, so that each section is preceded by its own scouts—(F S Regs, pages 88 91)

*Supports*—These might be formed of single sections marching at equal intervals in rear of scouts. The distance in rear depends upon varying circumstances (say 1,000 yards in average open country)

*Reserves*—This body will move in rear of supports at such a distance as to allow it to reinforce any portion of the cavalry in front, and to encounter any of the enemy's cavalry that may have penetrated between the scouts and reserves

If we therefore allow two troops for supports, divided into their 8 sections, at 1,000 yards apart, they will approximately cover the required frontage of 5 miles. If each of these sections sends forward half a section as scouts, say 5 men, 1,000 yards to front, each scout will have a frontage of some 200 yards to search. This will account for 2 troops of the squadron. The remaining 2 troops will follow as reserves 1 to 2 miles in rear of the supports at an interval of a mile.

*Advanced Guards*—Whether cavalry are in front or not, an advanced guard must always precede the march of a column. If an enemy is encountered it must—

(I) If the enemy is weak drive him back without checking the advance of the troops in rear.

(II) If the enemy is strong, endeavour to ascertain the nature, strength, etc., of his position prior to the arrival of the main body.

(III) If the enemy is encountered marching in strength to the attack, occupy the best position available and hold him in check—(T.S. Regs. pages 91-94.)

Chapter I shows the manner in which an advanced guard is usually divided.

In approaching an attack, defence outpost advanced rear, or flank guard scheme regard it as if it were a side at football. No captain would place the whole of his side in one long line. If he did so there could be no passing or pushing up, nothing in rear to check his opponents' rushes in fact no system. Consequently he divides his men into several lines (or to quote a military term 'Distributes them in depth'). Let us see how they correspond with tactical ones.

<i>Rugby</i>	1 Forwards
<i>Football</i>	2 Half backs
<i>Team</i>	3 Three-quarters
	4 Full back.

<i>Advanced</i>	1 Scouts
<i>Guard</i>	2 Vanguard
	3 Main guard
	4 Main body

<i>Rear</i>	1 Rear scouts
<i>Guard</i>	2 Rear party
	3 Main guard
	4 Main body

<i>Outposts</i>	1 Patrols
	2 Piquet line
	3 Supports
	4 Reserve

<i>Attack</i>	*1 Firing Line.
	2 Supports
	3 Reserves
	4 General reserve

<i>Defence</i>	*1 Firing line
	2 Supports
	3 Local reserves
	4 General reserve

Those marked \* always preceded by Scouts.

There are, therefore, four principal bodies common to all, and the similarity extends further than the numerical distribution. As the various lines of a football team exist to support one another, so also the lines of tactical units are used for exactly the same purpose. Each line in both does its best to break the resistance of, or hold in check,

say 400 yards to the front and most of the minor tactical dispositions require a depth of at least four lines.

As a general rule each unit on the move has a fourth of its strength to its front. An advanced guard is a fourth to an eighth of the main body its vanguard may be a fourth of its main guard and the advanced scouts a fourth of the vanguard. Here are a few examples taking an advanced guard first —

	Strength of Whole Force.	Strength of Advanced Guard	Advanced Guard divided into		
			Main Guard	Vanguard	Point.
1	1 brigade (four battalions)	1 battalion (4 companies)	1 battalion (less 1 company)	1 company (less 1 platoon)	1 platoon
2	1 battalion	1 company	1 company (less 1 platoon)	1 platoon (less 1 section)	1 section
3	1 company	1 platoon	1 section	1 section	Scouts

The old rhyme—

'Big fleas have little fleas upon their backs to bite 'em,  
And little fleas have lesser fleas and so ad infinitum,"

holds good in most of these tactical distributions—(F S Regs, page 94)

Let us imagine that your company has been detailed in Orders to form the advance guard for an advance. All the particulars you have probably received are the time the

main body will start, the roads to follow, the destination, and distance to precede main body (This is not always given, it usually being left to the A G Commander's discretion) We will assume that the main body is to leave camp at 8 a m, and that your advanced guard is to precede it by one mile. By this will be meant the main guard of your advanced guard. As its vanguard will possibly require to be 800 yds to the front of the main guard and its scouts 400 yds to front of the vanguard this will add another 1,200 yds to the mile that your advanced guard must be to the front at the hour the main body is to commence its march, viz, 8 a m. This makes a total distance of nearly 3 000 yds. As troops marching to a starting point can be taken as marching 100 yds per minute your advanced guard must clear (i e, pass) the 'starting point' at 7 30 a m (3 000 yds - 30 mts marching) in order to be in position at 8 a m. Therefore all arrangements must be made for camp to be left in time to reach the starting point at 7 30 a m. The company will march for 17 minutes dropping men every 100 yards, as connecting files to maintain communication with the main body en route. Having gained its ordered distance one mile the three rear platoons will halt (as main guard) and the leading platoon continue its march for another 8 minutes (800 yds). Here it will halt (as vanguard) and the scouts will advance for four minutes (400 yds) and halt.

Punctually at 8 a m the advance will commence. Communication will be maintained by means of connecting files between all units of the advanced guard and by cyclists and signallers. The O C. advanced guard will usually be with his vanguard. Should an enemy be encountered every opportunity should be taken to ascertain his strength, dispositions etc. Time will not however permit of a thorough reconnaissance if the march of the main body is not to be delayed and therefore arrangements must be immediately made to attack, and if possible threaten his line of retreat. As the commander of the whole force will usually be found with the main guard, or even vanguard (not in command of same but in order to be in a position to judge situations first hand and influence effectively the action of the advanced guard) his advice will be given should the circumstances require such help. On no account however must the required action be unduly delayed in order to ascertain his wishes. As the main body in this case is but a mile in rear there is only some 15 minutes allowed for the advanced guard to brush aside opposition and so prevent delay. [Its first duty!]

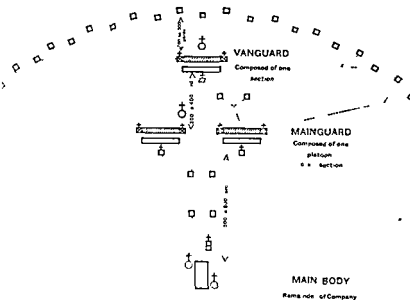


Upon arrival at the selected ground for the camp or bivouac, the advanced guard marches *through* same, and occupies those positions in front and flanks which will prevent the enemy from shelling the main body upon its arrival at the camping ground. To do this effectively means that the positions thus occupied must not be more than 2,000 yards from all positions suitable for the enemy's artillery, situated within 4 000 yards of the camp. Here the advanced guard will remain until relieved by troops detailed as outposts. Very frequently, especially when the halt takes place just before dusk, the advanced guard forms the permanent outposts for the night. When, however, time permits the advanced guard troops are usually relieved. Until this happens the advanced guard forms an outpost line and is responsible for carrying out this duty in the manner prescribed for outposts.

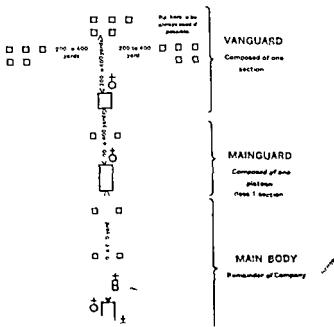
(Read pages 87 to 94 F S Regs.)

*Flank Guards*—Should the ground on the flanks or on a flank, of the line of advance favour an enemy's attack, it will be necessary to detach a flank guard or guards, to prevent the main body being surprised. This duty is simple enough when marching across open country (i.e. country not intersected by hedges, walls, woods, etc.), but is a difficult task in close country (i.e., the reverse of open). The fact, however, remains that ground which would favour the enemy's attack must be searched, and that this must be done without unduly delaying the column. Often

rear guard. This system causes little delay, and the depleted advanced guard can be supplied with more men from the head of the main body—(F S Regs., page 94)



Advanced Guard for a Company on a Road



## REAR GUARDS.

There are two forms of rear guards —

1. *The Rear Guard as a Force Operating* which is merely

risks to forward this object, yet should the risks taken result in defeat, they will have sacrificed their main body. The Cavalry which is merely a flank guard, which is merely a flank guard, which is merely a flank guard.

- 2 Troops cavalry on extremes of both flanks
- 1 Section artillery on left flank
- 1 Section artillery on right flank
- 1 Section artillery in centre
- 3 Coys infantry extended over frontage of 1,000 yards

(The frontage of an infantry battalion in defence could

the  
far  
the

Naturally the rear guard will not occupy positions unless the enemy is close behind. When he is at a distance it will march like an advanced guard reversed (i.e., main body, main guard, rear party, the cavalry covering rear and flanks at a distance of 4 to 5 miles)

The enemy having approached it should be held up by the rear guard (whose artillery commence to shell their columns when within effective range) This must force the enemy to make his dispositions for attack (Issue orders take up artillery positions deploy etc) When these are done, and the attack is well developed the rear guard commander should *gradually* commence to withdraw his troops. This he does in such a manner as to prevent the enemy from guessing that the retirement has commenced

The troops withdrawn fall back to the position previously selected in rear covered by the fire of those still remaining. The remaining troops of the rear guard will then retire as rapidly as possible covered by the fire of those in position in their rear the cavalry and artillery being the last to leave. In this manner the enemy can be persistently delayed and the retiring force given time to make its preparations for another phase of the operations. The greatest difficulty experienced by the OC rear guard is that of determining the exact moment to retire. To hesitate too long may allow the enemy to outflank his force (for the main body is getting further away each minute). On the other hand to retire too soon may enable the enemy to harass the main body by artillery fire

A rear guard should consist of from one third to one-fifth of the strength of the whole force and should be composed of the freshest troops or those which have suffered the least damage

(Pages 95 to 98 F S Regs)

## OUTPOSTS.

Another very important duty on service is that of outposts. Every body of troops when halted will be protected by outposts in order that it may rest undisturbed. When used in a military sense *will* becomes equally as powerful as *must*. Therefore every force *must* be protected when at rest, by outposts. The duties of outposts are — I To provide protection against surprise. II In case of attack to give time for the commander of the force to put his plan of action into execution. Briefly these two duties comprise — I Reconnaissance. II Resistance. For some reason the duties of outposts appear to confuse some Officers who are otherwise quite sound in their protective duties. There is no reason why this should be so for outpost problems are in reality easier to solve than those relating to advanced or

rear guards. An outpost problem usually consists of one of the following —

I To select an outpost line and distribute troops upon it to protect a previously selected camp or position.

II To estimate the number and description of the force required to hold an outpost line. [Not a single man, or horse more than is absolutely necessary should be used for outpost duty]—(F S Regs pages 93 111)

It is not within the scope of this book to enter very closely into the details of the outpost line of a large force of, say a division. In such cases the approximate line, to be held by the outposts, is selected by the G O C [General Officer Commanding]. It is then divided into "sections" and each outpost section is placed under the command and supervision of a selected commander. These outpost "section" commanders will be responsible for selecting the best line to be occupied by their outpost troops, which should coincide as nearly as possible, with the approximate line selected by the G O C. It must be borne in mind that the duty of all outpost troops is to occupy a line

"section" will in turn select the extent of front to be allotted to each of the companies, etc., under his command. The company commanders will then march their companies to the positions allotted them, and will superintend the selection of the positions for the supports, piquet lines, groups, and sentries.

Therefore, with a large force, the chain of authority is as under —

I. G O C selects general line for outposts.

II. O C. "sections" selects general line for his section of outpost line.

III. O C. battalions detail companies for the outpost line.

IV. O C. company selects definite positions for his outpost company.

Es. " " " " " " " " " " " "

is

As

be

sufficient to perform this duty [at the most, three] In this

*Selection of an Outpost Position*—The position held by the piquets of an outpost line is usually the line of defence to be occupied by the whole force in the event of attack—(F S Regs, page 104)

As a defensive position requires length, and length implies distribution and decentralization of a defensive force it seldom happens that the whole force can occupy a position and, at the same time, enjoy the rest and comfort given by a good bivouac. For one thing the necessities [i.e. water food fodder, fires, etc.] are usually absent in positions suitable for defence, and, for another, the occupation of a defensive position after a hard day's marching entails a great deal of extra exertion, which would often prove unnecessarily fatiguing. Consequently this difficulty is overcome by keeping the main body secure in camp or bivouac and protecting it by an outpost line, which is sufficiently far remote to prevent the enemy from shelling the camp. As the "effective" fire of field artillery is 4 000 yds and the "long" fire of the rifle 2 000 to 1 400 yds it is therefore necessary for the infantry in an outpost line to be within 2,000 yds of all positions within 4 000 yds of the main body from which the enemy's artillery could shell the camp. This then is the rule which guides a commander when selecting his outpost line. If possible the selected line follows some well defined natural features such as ridges streams edges of wood etc or roads but this must not be allowed to outweigh the necessity of making the best defence possible.—(F S Regs page 100)

If given a scheme which requires an extended line in front to be occupied by outpost troops (say three battalions) it is best to roughly make a semi-circle with a radius of 2,000 yds on the map. Sub-divide this into three equal parts. See what features natural or otherwise mark the boundaries of each sub-division or are near them, then call each a "section" of the outpost line and detail the units to occupy each section, but you must be extremely careful to define which portions of each flank the commanders are responsible for [e.g. No 1 battalion will occupy from MANNOCK'S FARM inclusive to the S edge of SLRUT'S COPSE exclusive]. Neglect to do this, especially when a dry river bed forms the limit, has ..

Naturally if one "group" can effectively protect the extent of front allotted to a picket, there is no necessity for two. If men are scarce the single sentry "group" must be used. The double sentry system has however, the advantage of giving the sentries more confidence, and [on the principle that four eyes and ears are better than two] there is less likelihood of the groups being surprised or falsely alarmed—(F S Regs page 106)

The reconnoitring patrol should be as strong as possible, and the best men only selected for this purpose. For distances system of showing outposts on maps etc see sketch. This is only given as a general guide for as in all tactical problems all will depend upon— I The nature of the country II The character of the enemy III The condition of one's own force. When the positions for the sentries groups

which remains out as the covering party until recalled. This position is usually centrally situated some 400 to 500 yards in rear of the picket line. In much intersected country the support may have to be divided into two parts—(F S Regs page 110)

Having selected this found the pickets satisfactorily protected and given the instructions to be found on pages 105 to 106 of F S Regs the O C company will recall the "covering party" which has remained out to the front. This party will retire, in extended order, through the picket line, reform and occupy its position as the "support". The O C outpost company will then make a rough map showing the distribution of his company, and send it to the O C outposts.

with the main body in camp, and stands to arms one hour before daylight. The "relief" for the outpost line should reach it half an hour before sunrise—(F S Regs pages 105-6, 110)

I or on the in plain ried at get, in hard ground complete cover from rifle fire in 30 minutes (See page 105) The "picket" line, it must be re-

membered, is the line of resistance. To it the "groups" must retire when forced to. Up to it the "supports" must go to reinforce [to be followed in due course by the "inlying piquet," and, finally, the main body], but the "piquet" line must never retire. Let us imagine a force of the enemy is advancing to make a night attack. The first troops it would be heard by *should* be the reconnoitring or standing patrols [the latter are stationary patrols, 3 to 6 men kept

etc. until by the time  
' groups or piquets  
be prepared to receive  
very quickly made as

surprise would have a considerable moral effect on the enemy

*General Notes on Outposts*—Groups, piquets and supports [usually shown on a map by the first letters G P S] are numbered from right to left as seen from the bivouac they are protecting. The strength of each part should also be shown in brackets. No 4 P [1 Platoon A Coy]  
No 3 S [1 Platoon A Coy] etc. (P for Piquet  
S for Support)

*Detached Posts* should never be used unless quite unavoidable. They are usually a source of weakness being difficult to reinforce or to retire from. If however positions exist in front of the piquet line that are too remote to be occupied by the latter and behind which an enemy could concentrate a detached post might be necessary. The majority of such positions can however be effectively watched by the reconnoitring patrols or by standing patrols—(F S Regs page 107)

*Cavalry with an Outpost Line*—When cavalry are allotted to an outpost line they will be used as patrols by day. By night they will as a rule be withdrawn and allowed to rest in rear of outpost line. [Except when a cossack post or standing patrol is considered necessary for positions too far away for infantry to watch.] A good commander will spare his cavalry as much night work as possible in order to get the best work by day. [Mounted piquets have the same components as those of outpost companies but—sentries are called vedettes and groups are called cossack posts. They dismount but horses are not off saddled or untied.]—(F S Regs page 107)

*Artillery with Outposts*—Artillery are only used with



outposts when —I Country is very open II When there is ground over which the enemy will probably pass III When necessary to prevent enemy's Artillery from occupying positions in front By night artillery should be withdrawn to safe positions in rear of outpost line —(U S Regs page 102)

*Outposts by Night* —As the duty of an outpost line is as far as possible to see without being seen the sentries and groups must by day be placed behind such natural cover as exists (One sentry will probably be sufficient by day) By night these are usually advanced in order to be able to guard the approaches to their front Therefore positions for the sentries and groups for day and night should be selected by the outpost company commander

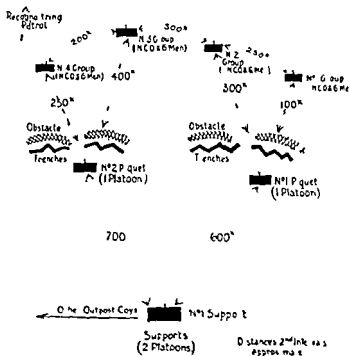
*Resistance* —The principal necessity for an outpost line is good resistance It should also if possible afford good observation but facilities for resistance must never be sacrificed to those of observation

*Occupation of Outpost Positions* —Outpost positions should be occupied at least an hour before dark If therefore the advanced guard troops only reach the outpost line at dusk they must remain throughout the night as outpost troops If however time permits they should be relieved as soon as possible Outpost reliefs when the position is to be held for some days should reach the outpost line half an hour before dawn and the relief will not be carried out until the mounted troops or infantry reconnoitring patrols sent out just before dawn return and report no enemy in the vicinity

*Assembly of Outpost Troops* —When the force that is being guarded by the outpost line continues its march the out-

PLATE II

# A COMPANY ON OUTPOST



(Bouquet 2000<sup>m</sup> in rear  
Containing 1st & 2nd Platoon)

## CHAPTER VI

## NOTES ON INFORMATION.

Information in war is an essential necessity. Without it a commander cannot hope to achieve success, and he courts disaster.

*Reconnaissance* is the service of obtaining information with regard to —

- (a) The topographical features and resources of a country.
- (b) The movements and dispositions of an enemy.

Therefore, reconnaissance can be called the military term used to express the collection of information by troops or individuals specially detailed for the purpose.

Reconnaissance may be effected —

- i By personal observation on the part of a commander
- ii By staff or other officers, patrols, or scouts
- iii By observation from balloons, aeroplanes, kites, etc.
- iv By a force, varying from a squadron or company to a division, which may either threaten the position and so induce the enemy to disclose his dispositions, or else may break through his outposts and so obtain the necessary information.

Reconnaissance by mounted troops is carried out by—

- 1 Officers patrols which act well in advance of the main force
- 2 Combat patrols which act in the immediate neighbourhood of a force
- 3 Contact squadrons, or troops, which act as a support to the patrols and as collection stations for information. They should constantly maintain touch with the enemy —(F S Regs, pages 112-125)

*Instructions for Reconnaissance*

The authority sending out a reconnoitring force should furnish its commander with instructions on the following points —

- (a) On what points information is specially required
- (b) Approximately to what distance and what direction he has to go
- (c) About how long he may expect to be away

- (d) Where he is to send in reports and by what means
- (e) What is known of the enemy
- (f) The probable moves of his own main body or of other detachments

### *Information*

Information may be gained by personal observation of the enemy, by questioning the inhabitants, prisoners, and others by reading signs, such as track dust, fires, deserted camp grounds, uniforms, or by tapping telegraph wires, taking letters and newspapers from post offices, etc

In questioning prisoners, or hostile inhabitants it is well to question them separately out of hearing of others to lead them to suppose that you know a great deal more about the enemy than possibly you do know, and that you are putting some of these questions merely with a view to see whether they are speaking the truth or not assuming that you know the answers

People not accustomed to seeing large numbers of troops are very apt to exaggerate their strength, a point which a scout should be careful to avoid Information as to the uniforms of the enemy, number of regiment on the buttons or badges, etc, may be of great use

A scout should know what are the usual formations of the enemy, and what are the usual strengths of his different organizations of troops

The following signs should be noticed as affording information —

*Clouds of dust* show movement of troops, baggage, cattle, etc Cavalry raises a high, light cloud, infantry and vehicles a lower denser cloud In some countries it is customary to set fire to grass or brush so that the smoke may hide the dust of a movement

*Fires* — In many countries, also, it is customary to light signal fires to send up a flare by night, or puffs of smoke by day The latter is done by lighting a damp fire, and alternately covering it with a blanket and uncovering it

Such signals when seen, naturally indicate the presence of an enemy: they may also often be used with advantage by our own look-out posts, scouts, etc

The enemy's bivouac fires should be located, and counted in the evening or early morning It is a common and useful practice to light dummy fires to deceive the enemy's scouts

*Tracks* — More information can be gained by a good tracker, from observing tracks on the ground, than by any other method

Tracks give first warning of enemy a patrol being about show the formation direction and speed of his force and almost the hour when the force passed by by the marks of the feet hoofs wheels etc.

Every scout to be really efficient must be an expert tracker and this easily comes by practice.

**Sounds**—Since much of a scout's work has to be done at night it is necessary that he should not fail to make every use of his senses of hearing and of smell as well as of sight. Sound travels approximately 400 yards per second.

**Located Camp Grounds**—Much information can often be gained by visiting a camp ground recently vacated by the enemy as to the state of his troops and commissariat, transport etc. This can be judged by what is left in the way of abandoned animals or vehicles remains of food fires and signs of tents hospital rubbish and so on. The freshness of the camp can be judged by the droppings and ashes of the fires.

### *Hints for Commanders of Reconnoitring Patrols*

1 You are not intended to fight but to watch the movements of the enemy. Vigilance cunning silence and prudence are each strictly necessary.

2 When touch with the enemy is gained or anything suspicious observed one man should be sent back to report, taking as much information as possible. Never commit the gross error of all coming back and leaving the enemy unwatched.

3 All woods, broken ground ravines or likely cover in the neighbourhood of all the outpost line should be carefully searched, for the enemy's patrols are playing the same game as yourself.

4 All precautions against surprise must be taken and though individuals may be cut off, no whole patrol should be surrounded.

5 Patrols should avoid drawing attention to their movements. Should an enemy's patrol be sighted the best course is to hide, and let it go by, any orderlies it sends back with messages should be captured.

6 If cut off by the enemy, make every effort to get away by spreading out, edging away, and collecting again at some pre-arranged spot. For this reason each man should notice landmarks distances, cross-roads, etc.

7 Remember that to go and return by the same road may lead to being ambushed and for all to halt or off saddle.

in one place may cause the entire patrol to be captured if suddenly attacked

8 Beware of inaccuracy when making your report If possible, count or carefully estimate the enemy's numbers

9 In a hostile country, treat every man or woman as a possible enemy and never be taken off your guard, but treat the inhabitants with consideration as long as they are not actively hostile

10 A patrol commander should always make up his mind beforehand what to do if suddenly fired on at fairly close quarters Do not lose touch or retire more than you can help

In reporting think over what you are going to say before writing anything Speak coolly when making a verbal report Remember that in war, time is everything —(F S Regs, pages 117 118)

In this campaign in particular patrols should always be on the keenest look-out for spies, and for signals from the latter however it is not from an ordinary source in church towers herds looking after and down in lighted windows coloured garments hung out from windows or on lines etc have all been used by an enemy who relies to a great extent on a carefully planned spy service The latter frequently adopt French Belgian and English uniforms to help forward their schemes (F S Regs pages 117 118)

The following show some systems of conducting a patrol —

PATROLS

The route formation on the principle of an AG  
so that enemy cannot capture or kill all.

3 Men

Indian File				Alciastendal

4 Men



For close country

In a field

open country

*Sight*

With a suitable background and in good light, objects can be distinguished by good sight as follows —

10 miles	—	Church towers
6	,	Windmills, large houses
4 000 yards	—	Windows chimneys
3 000	"	Trunks of large trees
2 000	"	Infantry like a black line cavalry like a serrated black line mounted man like a spot
1 500 yards	—	Telegraph posts Files of infantry can be seen and guns can be distinguished
1 200	"	Infantry can be clearly distinguished from cavalry
1 000	"	Movements of men's legs and arms can be seen Line of men like a belt Direction of march can be seen
600		Files can be counted
500		Men's heads and shape of headgear can be seen
400	"	Colour of facings can be distinguished

*Sound*

Sound travels at the rate of about 400 yards per second (380 to be exact). Four beats of the pulse to 1 000 yards is a fair rough calculation. At night good hearing becomes of even greater value than good sight. For this reason sentries and in fact all on duty should carefully guard against anything which will interfere with hearing, such as Balaclava helmets scarves etc. If worn the ears must not be covered.

*Observation*

All ranks should be trained to observe everything of interest and to report any strange or suspicious things to the Officer. In modern war a soldier has to cultivate the powers of a private detective to cope with the enemy's secret service and snipers.



## CHAPTER VII

## NOTES UPON THE ATTACK.

*Defensive Success can be Gained only by a Vigorous Offensive*—Upon this point all military men are agreed. One has only to read Napoleon's campaigns to realise the value that great master of war placed upon a vigorous offensive and with what contempt he regarded a commander who chose a defensive action in preference. Occasionally it is true circumstances may make a defensive action permissible but never a purely passive defence. If one is forced to defend a position it must be with the clear understanding that such a defence will be turned into an offensive one at the earliest and most opportune moment [*i.e.*, called a defensive-offensive action]—(F.S. Regs. pages 126 to 155.)

*The Advance to the Battlefield*—A force marching through an enemy's country is usually covered by a "screen" of protective cavalry [*i.e.*, 5 miles to front, and flanks of main body]. It will be understood that the enemy will likewise have adopted such precautionary measures. Therefore there will be two cavalry "screens," both hostile, marching towards one another. When they meet each will endeavour to—

I Deceive the enemy as to the position, and direction of march of the force in rear.

II Break through, or drive back, the opposing line, and ascertain the position, strength and direction of march of the body it is covering.

III Prevent the enemy's cavalry from breaking through their opponents' screen and gaining information—(F.S. Regs., page 123.)

During the time these tactics are being carried out the advanced guards of both forces will be hurrying to the assistance of their cavalry. Upon the arrival of the infantry advanced guards the cavalry will be forced to withdraw, and will usually occupy positions on the flanks. Almost invariably one side, or the other, will occupy a position for a defensive-offensive action, and the other will deliver the attack. [The ground, composition, strength, direction of line of communications, etc., will all be factors in deciding which force will assume the defensive.] The

commander of the advanced guard of the attacking force will carry out whatever instructions he has received prior to commencing the march. Let us assume that these require him to occupy the most advanced positions possible and to drive on advanced parties of the enemy by artillery fire. Under cover of the advanced guard and the protective cavalry the main body has meanwhile been preparing for the battle. The commander of the whole force and his staff will have come up as soon as the action commenced and will make a reconnaissance of the enemy's position and the interior of the country. With this and the information obtained by the advanced guard and the cavalry he will make his plans for attack. [No commander would dream of attacking without information and a personal reconnaissance.] By the time this reconnaissance is finished the infantry will probably have arrived and will form up in a formation of readiness behind whatever cover there may be. It is significant that such movements should be kept as secret as possible—(I.S. Regs. pages 129-131.)

The artillery will have preceded the infantry and will have occupied the positions selected for them as a general rule by the artillery of the advanced guard. The artillery will then endeavour to subdue the fire of the opposing artillery or take such action as the occasion demands.

The tactical commanders [with their adjutants] will have with them the G.O.C. of the force and will receive orders from him for the conduct of the attack. These will be clear, complete and concise. The infantry will as a rule be directed to flank attack [usually the strongest] and frontal attack and the general reserves. The tactical commanders will then rejoin their battalions and will pass to their troops their first company commanders [who will be selected] who will in turn explain to their companies the portions of the instructions necessary for them to know. Meanwhile the artillery has been preparing for the attack and is endeavouring to subdue the enemy's artillery. If the latter refuses to disclose itself cavalry may be sent forward to endeavour to draw it out. When the position has been disclosed the attacking artillery endeavour to obtain the superiority of fire that is so desirable. When the latter commences to have effect the infantry advance will commence. From this moment the artillery concentrates practically its entire attention to covering the advance by firing at the enemy's trenches, artillery, etc. and this must be maintained if

possible right up to the moment the attacking infantry reach the leading trenches of the enemy —(F S Regs pages 132-134)

*The Infantry Attack*—The general principle in distributing infantry in the attack is to form them in strength [i.e., depth] which means in series of successive lines against those points of the enemy's position that must be taken and in weakness (or lesser strength) elsewhere. In all cases each separate body of attacking infantry will be divided into 'firing line' (preceded by scouts) 'supports' and 'local reserves'. Until within effective range of the enemy's infantry it should be possible to advance in small extended columns [sections or platoons in single file, or file at say 100 yards interval and 200 yards distance]. This enables infantry to be kept well in hand and is less vulnerable against artillery fire at long ranges. When necessary these columns will extend to five or ten paces and continue to advance in extended lines until the final position is reached. This position which will be selected by the scouts will be that point from which a further advance is impossible. Here the firing line will be reinforced by the successive lines which have not been absorbed during the advance. From the moment this position is reached the attacking infantry will endeavour to obtain superiority of fire. This can only be done by the men arriving in the first position with plenty of ammunition and by good fire discipline [concentration of fire description of targets etc.] —(F S Regs, pages 133-140)

When this superiority of fire has been established [which

companies should be instantly reformed temporary promotions made to replace missing NCOs and every possible measure taken to resist the counter attack which an active enemy is sure to deliver. If ammunition is not available the enemy's rifles and ammunition must be used meanwhile. If the enemy has been repulsed and is retiring the artillery should be pushed forward to the captured positions to shell the retiring troops and the cavalry and general reserves will pursue vigorously and endeavour to turn his

retreat into a rout. Neither horses nor men should be spared fatigue in this endeavour. Captured prisoners should be disarmed and sent immediately to the rear, if possible under escort. If not possible they should be made to lie down under charge of a guard—(F S Regs, page 133)

*General Reserves*—The general reserve is retained in the hands of the G O C of the whole force until required. Its duties are—

- i To assist in the decisive assault
- ii To take advantage of any mistakes made by the enemy
- iii To repair any mistakes made by its own force
- iv To cover the retirement of the attack if necessary
- v To take up the pursuit of the enemy

To enable it to perform its task successfully it is therefore kept fresh and in such a position as will enable it to perform any of these duties. It should be at least a fourth of the entire strength.

*The Flank Attack* is generally considered the most advantageous to the offenders. This for the following reasons—

- i Flanks are more easily enveloped
- ii Flank positions offer less extent of front for defenders and consequently limits their fire frontage
- iii Flank attacks usually make it possible to enfilade portions of the enemy's front
- iv If successful a flank attack lays open the enemy's rear to fire and threatens his line of retreat

Therefore the flank attack will usually be the principal one. In order to prevent the enemy from reinforcing his threatened flank his front and even both flanks if possible should also be attacked. The troops detailed for these attacks may be weaker than those detailed for the flank attack, but every endeavour must be made to deceive the enemy as to their strength and all attacks should be ultimately pressed home.

*1 Battalion in the Attack* might have 1 company in the firing line, 1 in support and 1 in the local reserve and could be given from 200 to 400 yards of frontage for its advance.

*1 Company in an attack* might have 1 platoon in the firing line, 1 in support and 2 platoons as local reserves. Care should be taken when distributing troops for

such duties no matter what the size of the force that the following points are quite clear and known to everyone —

- i The objective
- ii The line of advance
- iii The battalion company, or platoon of direction

Without a knowledge of the above it is impossible for any bodies of troops to effectively co-operate and without effective co-operation it is hopeless to expect success in modern warfare

*Strength of Attack* — In order to reach decisive range with sufficient strength to obtain superiority of fire and to carry forward the assault it is necessary that there should be at least 125 men to every 100 yards of front at the commencement of the attack (allowing for casualties and a minimum of 1 rifle per yard at decisive point) Four to 5 men to the yard will usually be required to carry forward the assault

*Position of Officers during an Attack* — All officers should be in those positions from which they can the most efficiently lead and control their commands. No fixed positions can therefore be laid down. The O C the whole force will naturally be with his general reserve for it is with this

almost completely passes out of a battalion or company officer's hands soon after reaching effective range. From that on the direction, control of fire etc. will be the duty

the officers exercising on it is most important are clearly given, and and prepared for any instance the subaltern t His senior N C O porary command A

section sergeant is wounded, the senior squad commander immediately takes his place. Yet, even with these losses the company should go forward in exactly the same manner as before if both N C O's and men know what is required

Explanations can seldom be given after an attack is launched, therefore preliminary instructions should cover all the circumstances that may arise

*Covering Fire*—Too much attention cannot be paid to covering fire. An enemy entrenched presents a very small target for the advancing infantry, particularly if the latter are advancing rapidly. Fortunately for the attack the portion of an enemy exposed to their fire [i.e. their heads] is one which man instinctively likes to protect. Therefore

fire with extreme accuracy. Assuming that each man of the attacking force commences the attack with 200 rounds of ammunition, and has 2,000 to 3,000 yards to cover before reaching the enemy's trenches, his supply of ammunition will quickly run short if he is allowed to fire throughout the advance. That he will desire to do so is beyond question, that is why control of fire is so important. In addition to wasting ammunition it creates a feeling of confidence in the enemy, for the aim of men, rapidly advancing over broken ground is somewhat erratic. Consequently it is recommended that the attacking troops shall not fire at all until within 800 to 1,000 yards from the enemy's position. When fire becomes absolutely necessary only a few shots should be allowed at each halt. This fire control extends more particularly to those troops advancing to the attack.

As the enemy's fire must be kept under to allow the attackers to get forward this is best done by artillery and 'covering fire'. This latter will be furnished by bodies of infantry detailed by brigade, battalion or company commanders to occupy suitable positions and to keep up a sustained fire at the enemy's trenches. This principle of fire tactics applies equally as well to small bodies in the attack. For example—A company advancing forward in four successive lines, the nearest of which is 800 yards from the enemy's position comes to an open piece of ground over which it is necessary to go. Seeing a small ridge on his right, its O.C. sends forward to it one of the platoons in rear. When established this platoon opens a heavy fire on the trenches and under cover of this the remaining platoons cross the exposed ground. When they are across the "covering party" can either remain in position or cross under the covering fire of the platoons now in front. —(P.S. Regs. page 168)

### *General Notes upon Duties in the Attack*

*4 Battalion Attacking Independently*—The commander of a battalion acting independently will be guided by the principles just explained and contained in F S Regs Part I Ch VII which deals with the conduct of a force in the attack. He will distribute his companies in such a way that he will have the strength he requires to drive home the attack at what he considers to be the decisive point. He will allot certain companies to develop the attack and will keep a reserve in his own hands for the final decisive attack.

### *The Company in the Firing Line*

*The Company Commander*—The general principles which should guide a company commander in attack have been discussed in the preceding sections.

The orders which he issues are based primarily on those which he receives from his battalion commander and secondly on the reports of his scouts and on his personal inspection of the ground and of the situation.

In issuing his orders the company commander should consider the following points—

- i The company should as a rule be divided into firing line and supports and if operating alone a reserve should be kept in hand as long as circumstances permit.
- ii Orders for the scouts should be issued.
- iii The task and objective of each platoon should be indicated or if this is not possible the line of advance of each should be pointed out or a directing platoon named.

iv

be issued

- v Platoon commanders should be informed of the place to which reports are to be sent and of the position of the company commander during the operations.

*The Platoon Commanders*—An officer will always be with the firing line.

Platoon commanders in the firing line will place themselves where they can best supervise the *section commanders*. Their duties in action are as follow —

- i They must be constantly on the look out for the signals of the company commander and of the scouts
- ii They must see that the direction is maintained
- iii They will supervise the fire control by the *section commanders*
- iv They will observe the enemy's movements and report at once to the company commander if any thing of importance is observed
- v If the assault succeeds they will lose no time in rallying and re-forming their platoons
- vi During the advance they will take all leaderless men of other companies and units under their command, and use them until the action is over, or the force re-forms

*The Section Commander* — The special duties of the section commanders are —

- i If time permits before his section advances to explain clearly the objective of the manoeuvre about to be carried out, and the methods he proposes to adopt
- ii To adopt the best method of advance
- iii To select the successive halting places and fire positions of his section
- iv To see that the general direction is maintained
- v To control the fire of the section
- vi To co-operate with neighbouring sections, and to use the fire of his section to support them to the best advantage
- vii To indicate the way from fire position to fire position
- viii To discover as much as possible of the course of the action around him and to send intelligence to his platoon commander and to neighbouring
- ix To control the expenditure of ammunition that of disabled men to be collected report ammunition is running short and take secure a further supply



- x To reorganize his section at every suitable opportunity if its order has become deranged either by casualties or by the addition of men of other sections

Platoon and section commanders should not use their rifles when commanding and directing their commands

*The Special Duties of Individual Men* — Combined action is always more likely to be successful than isolated effort, when however the section is extended at wide intervals or when it is under heavy fire section and squad commanders cannot always exercise direct control

The duties of the individual man are —

- i To continue fighting and to do his best to carry out his commander's intentions
- ii To estimate the range fire steadily and husband ammunition
- iii If incapacitated from advancing his first duty is to place his ammunition in a conspicuous place ready to be picked up by other men

If a soldier loses touch with his section commander it is his duty to place himself under the orders of the nearest squad commander or of the oldest soldier in the neighbourhood so as to form a new squad

If he becomes separated from his own company he must join the nearest and take orders from any officer or non-commissioned officer irrespective of their company battalion or brigade

No man is permitted to leave his platoon in action to take wounded to the rear or for any other purpose without special orders After an action any unwounded man who has become separated from his company must rejoin it with the least possible delay reporting the reason for his absence

## NOTES UPON THE DEFENCE.

With modern firearms the strength of a position is determined by the following factors —

- i. The ground to the front should lend itself to the full development of fire (i.e. there should be a clear field of fire to front and flanks, and no dead ground")
- ii. The front of the position should permit a maximum fire to be delivered and a minimum fire to be received
- iii. The extent of the position should be proportionate to the object in view and the strength and composition of the force available. [As a rough guide a battalion can defend some 200 to 500 yards of average front if not finding a general reserve]
- iv. The flanks of a position should rest upon obstacles either naturally strong or made so artificially and should be thrown back
- v. There should be good cover (natural or artificial) for firing line supports and reserves
- vi. There should be good artillery positions. By this is meant positions offering concealment and yet commanding those positions which the enemy's artillery may occupy and the ground over which his infantry must advance
- vii. There should be good depth and lateral communications in rear
- viii. There should be no good positions in front for the enemy's artillery
- ix. There should be good lines for retreat
- x. Last but not least there must be good ground for the decisive counter attack to be made — (F.S. Regs. pages 140-150)

This will necessitate there being cover for the concealment of the general reserves up to the moment when the counter attack is launched. Surprise is half the victory in such an attack. Until the direction of an enemy's approach is known it is naturally impossible to occupy a position to intercept him. In such a case it is customary to select positions which can be occupied to meet an enemy advancing from front or flanks. If time permits such selected positions could be prepared for defence (i.e. trenches dug, cleared obstacles erected, ranges taken etc.)

positions will not, however, be occupied until the direction of attack is known for certain. The cavalry, or aerial scouts, will obtain this information, meanwhile the troops selected for the defence will remain concentrated in some central position. The advancing cavalry "screen" of the enemy will first encounter the cavalry screen of the defence (formed by the protective or outpost cavalry). The latter will hold back the attack until its main body in rear has had time to prepare its defence. It will then retire on the outpost, or advanced line, and try to mislead the enemy as to the disposition of the force retiring obliquely across the field, so as to enable the defence to fire on the advanced troops of the enemy]—(I S Regs, page 143)

With modern means of acquiring information aeroplanes, dirigible balloons etc. it will not be possible to mislead an enemy for any great length of time. Consequently the cavalry will soon have exhausted such deceptive resources and will have to retire round the flanks of their defence and, as a rule, will remain in rear of a weak flank, or join the general reserves. In either case it will co-operate with the other troops when the counter-attack is delivered [Cavalry patrols and scouts will, however, remain out to watch the flanks in order to report any turning movement of the enemy]. The remaining covering troops will, perhaps, by this time, have been obliged to retire on the main position, but will naturally not do so until they can no longer hold the enemy in check. Their retirement will be conducted in much the same manner as a rear guard action. Immediately the enemy's direction of advance is definitely determined, the G.O.C. (General Officer Commanding) the force issues his orders for the occupation of the position. These may have been prepared beforehand to meet every situation, and consequently no time will be required for their preparation—(I S Regs, pages 41, 118-125)

The troops will march and occupy their positions immediately on receipt of these orders. The defensive positions will always be divided into sections of defence. As a rough guide the extent of front that can be defended by a battalion, 600 to 700 yards is a most usual limit for a section of defence. Each "section" will be commanded by an officer specially detailed, and will, if possible, be held by a complete unit. Woods, etc., which may intersect a position, and be a source of danger, should be made a section of defence, and be defended by a separate unit under a selected

officer The greatest care must be taken, as with outpost troops, to define the boundaries for each section of defence, and the sections responsible for their protection — (F S Regs, pages 144-148)

*The Infantry of each Section of Defence* will be divided into —

- i Firing line ( $\frac{1}{2}$  the strength of the infantry in each section)
- ii Supports ( $\frac{1}{2}$  to  $\frac{1}{3}$  the strength of the firing line in each section)
- iii Local reserves (approximately the strength of the firing line and supports in each section)

If the section includes an exposed flank it will be necessary to detail special local reserves to protect that flank

The general reserve [ $\frac{1}{2}$  to  $\frac{1}{3}$  the strength of the whole force] is usually formed from entire units of the three arms, and commanders of sections of a defence will not usually be called upon to provide one

*The Firing Line* will be placed in trenches, or behind natural cover. Its object is to check the attacking troops,

tack, and boxes of S A A can be placed in every trench prior to the commencement of the action. The firing line is reinforced, and its casualties replaced from the supports — (F S Regs, page 147)

*Supports* — The supports are placed under cover close in rear of the portions of the firing line they are ultimately to reinforce. If no natural covered ways of approach exist artificial ones to the latter must be provided. If such are provided, when being heavily shelled by the enemy's artillery, some of the troops in the firing line can take cover with the supports. When the artillery fire slackens, or when the opposing infantry get within effective range, these men must re occupy the firing line trenches. The duty of the supports is to feed the firing line it must not be confused with that of the local reserves

*The Local Reserves* — The local reserves are placed in such positions, in rear of their firing line and supports, which will permit them to deliver their local counter-attacks most effectively. These attacks are in the nature of isolated attacks, directed against the enemy when he reaches positions close to the defence, and, if possible, are delivered before he has time to establish (i.e., build up) his firing line, or

superiority of fire has been temporarily gained by the defence. Care must be taken when delivering local counter attacks to ensure that although every possible damage is done to the enemy the pursuit is not carried dangerously far. When a local counter attack has been delivered by the local reserves the latter will retire to its former position covered by the fire of its firing line and supports in rear [for by this time every available rifle of both will have been brought up into the front line]—(F S Regs page 148)

Such local counter attacks will be initiated by the commander of a section of defence when he sees a favourable opportunity and they should be so delivered as to compel the enemy to expend more force than is involved in its delivery. The great desideratum is to compel the enemy by such counter attacks to use up his own local reserves to repel them.

*The General Reserve*—As with the attack the general reserve will be kept under the supreme control of the officer commanding the defence. Its units will not be used for any minor duties connected with the defence and until the moment arrives for commencing the decisive counter attack it will usually be kept in rear of the weakest flank or if both are strong in that position which best favours the delivery of the decisive counter attack. Officers belonging to the general reserve should as far as circumstances permit make themselves acquainted with the ground over which the decisive counter attack will be made. The best ground is that which favours the co operation of all arms and the attack will best be delivered against a flank of the enemy's advance if possible the one which threatens his line of retreat—(F S Regs, pages 148-150)

The assumption of the offensive as indicated by the decisive counter attack will not be confined to the general reserve but should it meet with any decisive success the whole of the defensive force will press the enemy with vigour. Should it however, fail the firing line supports and local reserves will be responsible for covering the withdrawal of the general reserve consequently these troops should not leave their positions prematurely. The moment for the decisive counter attack to be delivered cannot be fixed upon. The favourable opportunity will be a fleeting one and when it comes must be quickly taken advantage of. [Frequently the best time for its delivery is when the enemy has used up his reserves in a futile attack on the defensive trenches] In all other respects the counter

attack is carried out on the exact lines of an ordinary attack, except that the action of the infantry will be more rapid and the firing line be stronger from the outset

*Artillery in the Defence*—Having occupied a defensive position it can be assumed that the defence is inferior in numbers to the attack even though the former intends to convert it into an offensive action later. Therefore the defending artillery should not disclose its position until absolutely necessary [i.e. when the enemy's infantry come within effective range]. Otherwise it will find the enemy's artillery concentrated upon it. Once the enemy's infantry

—I Trying  
he advance  
When how  
is using all  
should be

characterised by extreme boldness. Every gun should be brought into position to check his advance and no efforts spared to assist the counter attack.—(F S Regs page 142)

*Cavalry* being essentially an arm of opportunity it is not possible to limit its co-operation in the decisive counter attack to the moment of the advance of the general reserves. Frequently it happens that the cavalry can create by its action the opportunity of launching the counter attack.—(F S Regs page 147)

*The Three Arms on the Defensive*—Let us imagine that the following force has been ordered to occupy a defensive position—1 brigade of infantry 1 battery artillery 1 squadron of cavalry 1 field company Royal Engineers 1 section of a field ambulance.—(F S Regs pages 140 150)

The cavalry having discovered and reported the direction of the enemy's advance etc. the G O C selects a defensive position and decides upon the following distribution of his force—

*Infantry*—The position being some 1 200 yards in length he divides it into three sections of defence. To each 'section' he allots one battalion and places it under the command of the C O of each battalion.

*Artillery*—Both flanks offer good artillery positions. The centre affords little cover and has a limited field of fire for artillery. The left flank is the most exposed to attack the right flank is stronger and more secure from attack. He therefore decides to place one section of artillery on the right flank and the remaining two on the left. The choice of their actual position he leaves to the artillery commander.

*The Engineers* be detailed for the construction of gun epaulments, saps, mines, bridges, creation of obstacles, etc. These operations would be best done by expert engineers.

*The Field Ambulance*, acting under the advice of its commander is placed in the rear centre, under the best cover obtainable.

*The General Reserve*—Between the centre and the weak left flank is a small valley running from front to rear of the position. This is not apparent from the front. Through this the G O C hopes to deliver his counter attack. With this object and in order to strengthen his weak flank the general reserve is placed in echelon in rear of the left flank.

So much for the G O C's disposition. Now let us glance at that of one of the section of defence commanders. Having made a reconnaissance of the portion of the position for which he will be responsible the O C "section" decides upon the following disposition—

*Two Companies to form Firing Line and Supports*—Sufficient trench will have been or will be dug or cover

*Supports*—These will dig shelter pits a short distance in rear of those portions of the firing line they will have to reinforce. If no natural cover exists these should be connected with the trenches by zig zag approaches, in order that the enemy may not know when the trenches are occupied, or reinforced. If this is not possible the firing line must contain both supporting and firing line troops.

*Local Reserves*—The remaining two companies of the "section" of defence are distributed over length of position as local reserves. They are not extended but kept in formed bodies in rear of the weakest parts of the defence, or, of those portions which will facilitate the delivery of local counter attacks. As the local reserve is usually kept in rear of the hill, or ridge of the defence they have sometimes no entrenchments to prepare. Therefore this body, until the attack commences, can be utilised to assist the firing line, and supports to throw up their entrenchments to conceal the trenches, clear the front of

bush scrub, etc., prepare obstacles, improve lateral communications and generally assist in strengthening the defensive position. If possible the O C "section" will observe the position, and his arrangements for defence from those positions to his front which will ultimately be occupied by the enemy. *This is a very necessary thing to do whenever possible.* All ranges to prominent positions will be taken and made known to everyone and if possible conspicuous stones trees etc., which the enemy must pass in his attack, will be whitewashed, and their ranges made known.

The present war has seen a curious revival of a form of siege warfare that had come to be associated with the past. It cannot altogether be taken as an example of the defensive for the future, but as one produced by exceptional circumstances (i.e., large masses of troops well supplied in every respect, a pre-arranged plan for holding one front while



## CHAPTER VIII

**NOTES ON NIGHT OPERATIONS.**

Night operations consist of —

- i Night marches to surprise or evade an enemy and to avoid observation by his aircraft
- ii Night attacks Chiefly used to secure a portion of an enemy's line difficult to approach by day — (F S Regs, pages 176-190)

Whatever be the object the maintenance of connection is essential. So also is a thorough reconnaissance prior to either of above. Without these it will be almost impossible to expect success.

*Distribution for Night Operations*—These chiefly differ from day operations by being carried out in close formations. Thus a battalion moving to an attack by day is widely extended even when on the march. (From vanguard of advanced guard to the rear party of the rear guard, say 3 000 yards.) Such an extension would prove fatal to control by night, and the length of this same force by night might be reduced to 1,000 yards or less—(F S Regs, page 180.)

In column of route therefore close touch must be maintained between all parts of a force conducting a night operation.

complete lo

The writer

marching

pletely lost one another during a night operation. Therefore on the march have only a small advanced guard preceded by scouts, say 50 to 200 yards to the front, and connected with the main body by means of connecting files every five paces or less. Artillery, cavalry, vehicles and horses will be kept in rear of all the infantry.

*Night Attack*—In night attacks three points—1st, starting point, 2nd, position of assembly, 3rd, position of deployment must first be selected. Up to the second position troops will march usually in fours as described above. From there these formations will be changed into a preliminary formation for attack, say columns of platoons preceded by lines of scouts, 50 to 80 yards ahead and on the flanks. When formed they will continue in such

formation until the third position is reached. Here they will finally deploy, in readiness for the actual assault. This may be in lines of platoons, at deploying interval, with 25 yards distance between them, followed by "reserves" in mass or other close formation. These formations are only given as a general guide but whatever formation is chosen they all follow the general lines of the example above.

Artillery, cavalry, vehicles and horses should be left well in rear when advancing for the assault. They can be used to occupy a position in rear to cover the retirement should the attack fail and the general reserve can be utilised in a like manner in advance of these arms.

Engineers should march with or in rear of the first line; they can be usefully employed for removing obstacles and placing positions gained into a state of defence.

*The Position of Assembly*—This must be some conspicuous point that can be recognised at night. Its distance from the enemy depends on—

- i The nature of the country
- ii The enemy's vigilance
- iii The possibilities of discovery
- iv The size and composition of the attacking force

*The Position of Deployment* sometimes will coincide with that of the assembly. It is the position from which the final arrangements, formations, deployments, etc. are made prior to the attack and must be so situated that the force while there is secure from interruption.

*Pace*—When marching by night a large force cannot calculate upon marching more than two miles an hour, when a large force is formed into a preparatory formation for attack it is not safe to count on its moving faster than one mile an hour. In all future warfare the use of aerial scouts by day will make it difficult for a commander to keep his movements secret from an enemy.

At present reconnoitring aeroplanes properly handled are practically secure from attack and can gather their information with little danger. This condition of things will doubtless change before long by the introduction of destroying aerial fleets whose duty will be similar to that of the Naval torpedo-boat destroyers. Meanwhile much in the way of operations must be done after dark and before dawn. Consequently night operations assume a far greater importance than ever before. This has been made evident during the Russo-Japanese and Balkan-Turkish Wars and more particularly during the one. The greatest care must be taken to arrange for

eventuality which may occur. All officers should know the following —

- i Compass bearings and description of the various points and the route
- ii Formations to be adopted throughout
- iii Distances and intervals
- iv Time and duration of halts
- v Instructions for the assault and after (To resist enemy's counter attack)
- vi Distinctive marks and pass word (such as handkerchief in back of each man's belt. Officers with white cap covers. Pass word Waterloo)
- vii Position of Commander Reserve etc

Men will be instructed in the portions of above which are necessary for them to know and must not talk smoke load rifles (magazines will however be charged) allow equipment to rattle or in any other way endanger the secrecy of the march — (F S Regs pages 178 179)

At position of assembly all men must be told —

- i Object in view and direction of objective
- ii Formations to be adopted at position of deployment
- iii Part each has to play
- iv What is to happen if the enemy is not surprised

Company officers should impress on their men —

- i Rifles must not be loaded but magazines should be charged and cut offs closed and no one is to fire without a distinct order
- ii Until daylight bayonets only are to be used
- iii Absolute silence must be maintained up to moment of assault. The troops will march as quietly as possible. Accoutrements must not be allowed to rattle
- iv No smoking allowed and no matches to be struck
- v If obstacles are met which cannot be easily traversed or removed the troops must lie down till a passage is cleared

### *Orders for Night Attacks and Night Advances*

1 In framing orders for night operations it may be necessary to deal with the following points in addition to those dealt with under 'operation and attack' —

- (a) Time of assembly at departure from and description of the position of assembly

- (b) Order of march and formations on leaving the position of assembly Distances and intervals Maintenance of communication
  - (c) Compass bearing of the route
  - (d) Time and duration of halts
  - (e) If possible the position of the deployment should be described and its distance from the position of assembly and from the point selected for attack notified
  - (f) Formation to be adopted at the position of deployment
  - (g) Special instructions for the assault and the signal for it
  - (h) Short description of the ground to be crossed
  - (i) Description of the position to be assaulted
  - (k) Conduct of troops during the advance
  - (l) Action in case the enemy opens fire
  - (m) Action after the position is captured to resist counter attack
  - (n) Extent to which the captured position is to be fortified and the detail of troops who are to perform this duty
  - (o) Action of reserves or neighbouring troops against positions likely to enfilade the captured position
  - (p) Distinctive marks and watchword
  - (q) Place of the commander at the position of assembly during the march thence and at the position of deployment
- 2 Until the troops reach the position of assembly no more should be made known to them than is absolutely necessary

*Defensive Measures*—On the defence care must be taken to get early intimation of an enemy's advance Obstacles must be erected, under close rifle fire of defence, and concealed from view, if possible, of enemy's artillery Much practice should be had in loading aiming and firing at night time Without really effective fire no obstacle will prove sufficient in itself to stop a charge

(Read pages 176—190, F S Regs)

## CHAPTER IX

### NOTES ON CONVOYS.

By the word 'convoy' is meant transport carrying the munitions or provisions for troops and this naturally requires protection. As convoys march in rear of the fighting troops large escorts for their protection can seldom be spared. Consequently a convoy scheme usually requires arrangements for as much protection as possible from a small escort. This entails very careful distribution of the latter —(F S Regs pages 213 215)

*Distribution of Escorts to Convoys* —The distribution of the escort must permit of the main body of the escort remaining concentrated and ready for instant action while at the same time the most vulnerable points of the convoy must be guarded in adequate strength. In other words the escort is compact and mobile and moves independent of the convoy. The main body of the escort might move with an advanced guard (chiefly of cavalry if available) and a rear guard. It should move parallel with the convoy on the exposed flank (i.e., the one in the direction of the enemy) or in that position from which it could be expected to block the advance of the enemy. A detachment of sufficient strength to guard the head and tail of the convoy should be detailed. The main body of the escort should be detailed to the head centre, and rear.

Frequently an advanced guard need not be found by this internal protective force, that formed by the main escort fulfilling that duty for both parties, but if required it should be added. Sufficient men must be distributed among the wagons to maintain order among the drivers. Pack animals should precede wagons, and the wagons should follow in the following order —Ammunition ambulance and the remaining supplies in order of their relative tactical importance. They should be divided up into sections of 25 vehicles, each with an escort, and there should be 10 yards between sections.

The escort must not consider itself tied to the convoy, but should move where it can best defend it and beat off attacks of the enemy.

Fighting should be avoided if possible, but, if inevitable, it should be done as far from the convoy as possible.

*Dispositions of Convoys during an Attack —*

- i If attacked by small bodies of the enemy (i.e. of a strength that can be easily resisted by the escort) the convoy should continue its march
- ii If attacked in strength it may be necessary to park (i.e., close up the convoy into as small a space as possible without confusion) and concentrate the escort for its defence but this must only be done as a last resource

If the convoy consists of prisoners of war they should be forced to lie down during an action (This enables a small guard to look after them and prevents their suddenly overpowering it)

No very definite rules can be laid down for the protection of convoys. Their importance will be recognised by all and the difficulty of providing adequate protection is now increased by the advent of mechanical transport. Officers charged with the duty of protecting convoys must therefore make what arrangements they consider best and if attacked must follow the general lines laid down for the defence of a position.

The above general rules are applicable to convoys operating in a hostile country where an attack could be made upon them. In the present war the extraordinary situation is presented of two opposing lines with supplies stores cavalry etc. operating in almost the same line behind same. No escort is therefore required except one to prevent pilfering etc. This is a happy circumstance which cannot be taken as an example for future campaigns or indeed be guaranteed to last.

Wf  
 Jd  
 (17/11)  
 Wf

(Read pages 213 215 F S. Regs)

## CHAPTER X

### AMMUNITION SUPPLY.

**Ammunition Supply**—The following ammunition is carried for each infantry soldier in the field —

- i Carried on the soldier 120 rounds
- ii Carried in regimental reserve (on 5 A A carts and mules), 100 rounds (50 of these will probably be issued to each soldier just prior to commencement of action)
- iii Carried with brigade ammunition column 80 rounds
- iv Carried with divisional ammunition column, 50 rounds
- v Total with field units, 350
- vi Carried with ammunition park, 100 rounds A further 100 rounds are carried with the reserve ammunition on the lines of communication making a total of 550 rounds per man. As a general rule, a soldier would not fire more than 300 rounds in even a big engagement.

In addition to the above, the following ammunition is carried for each machine gun in the divisional reserve,

from the brigade ammunition column (The horses being taken out of the empty carts and returning with full ones) This process is repeated until the rearmost supply is drawn upon. Therefore a cartridge passes through the following stages in its transit from the line of communication and ammunition park —

I From divisional ammunition column to brigade ammunition column by an ammunition wagon II From brigade ammunition column to brigade reserve by a S A A cart III From brigade reserve to battalion reserve by a S A A cart IV From battalion reserve to rear of firing line by the company mules V From company mules to firing line by an ammunition carrier or soldier advancing VI From V C O of firing line to private who finally fires it



## CHAPTER XI

### NOTES ON COVER.

Cover in all tactical operations plays such an important part that this book would be incomplete without some reference to it

Cover can be divided into two kinds —

- i Cover from view (In view of modern inventions of war—aerial craft etc.—this has enormously increased in importance)
- ii Cover from fire

The latter should always if possible fulfil both conditions. The use of cover pre-supposes a defensive attitude and though recourse to it will under certain circumstances be necessary it must always be regarded as a means to an end and not an end to itself. The principal aim in its provision is to enable the soldier to use his weapons with the greatest effect the second to protect him against the adversary's fire. By thus reducing losses and increasing the power of resistance in any part of the theatre of operations more troops are available to swell the force destined for decisive action—(F S Regs, page 146)

The following points should be borne in mind when examining a locality which it is desired to strengthen —

- (a) The strong and weak points of the position to be defended should be carefully studied and the site for entrenchments chosen with due regard to tactical requirements and economy in men
- (b) The enemy in attacking should be exposed to the fire of the defenders during his advance more especially for the last 100 or 300 yards. To ensure this the foreground may require clearing
- (c) The enemy should be deceived as to the strength and dispositions of the defending troops, and the character of their works
- (d) The defenders should be sheltered from the enemy's fire and as far as possible, screened from his view by natural or artificial cover so arranged as to permit the greatest possible development of rifle fire

- (e) The free movement of the attacking troops should be hindered by leaving or creating obstacles to detain them under fire, or to break their order of attack.
- (f) The free movement of the defenders should be assisted by improving communications within their position and clearing the way for counter-attack.

*Fire Trenches*—The ideal site for a trench is one from which the best fire effect can be obtained, in combination with complete concealment of the trench, and of the movements of supports and reserves in rear. Such positions being rarely found the best compromise must be sought bearing in mind that a good field of fire for at least 100 yards is of primary importance

position should conceal and shelter the defender's reserves and communications, while enabling the movements of the enemy to be observed.

It may sometimes be advisable to place the infantry fire trenches at or near the foot of a slope so as to obtain a grazing fire while the artillery is posted on higher ground in rear. It must, however be remembered that it will be difficult if not impossible to reinforce the defenders of such trenches or to supply them with ammunition water, food etc during daylight therefore if held ample arrangements for their supply must be previously arranged. In any case such trenches could only be tenable if quite concealed.

Provided the field of fire is good a parapet cannot be too low and in most cases no parapet at all need be provided. Every endeavour should be made to arrange the trenches so that the front of one is swept by the fire from those on either hand, for which purpose short trenches up to 50 yards or less in length are more easily adapted to the ground than those of greater length.

Earth which is not required should be carried away to some spot under cover or formed into dummy parapets. If wheelbarrows are not available earth may be carried away in sandbags or in squares of matting etc slung to a pole.

Every artifice should be used to mislead the enemy as to the positions of the trenches and guns e.g. conspicuous dummy parapets not in the alignment of any real fire trenches or of closely supporting artillery may be thrown up to draw his fire and may also be equipped with dummy

guns, paper masks, helmets, etc. They would be specially suitable if used in conjunction with a false or advanced position.

Scrub, long grass, etc. forming a natural screen to trenches, should not be trampled down or otherwise interfered with more than is absolutely necessary to give a clear field of fire.

Turf which may be needed should be taken from some unseen spot, or it may be possible to take it from a strip of ground, which with a little labour, may be made to resemble a trench. Turf used for concealing parapets should be laid so that spaces do not occur between adjacent sods.

The design of a trench will depend on the time and labour available on the soil on the site, and on the range and description of fire which may be brought to bear on it but the following rules are common to all —

- i The parapet should be bullet proof at the top (i.e. 3 feet in depth)
- ii The parapet and trench should be as inconspicuous as possible
- iii The interior slope should be as steep as possible
- iv The interior should be protected, as far as possible, against oblique and enfilade fire, and from the 'backfire' of shrapnel and high explosive shell. A mound in rear is therefore required, which must be carefully concealed.
- v Arrangements for drainage should be made
- vi The bottom of the trench should be wide enough to allow men to sit in it
- vii The narrower the trench, at top, the better
- viii 'Shelters' should be dug in the sides

Should time be available every endeavour should be made to improve cover and facility of communication.

Should a higher command than 1 foot 6 inches be required to enable the defenders to see the ground in front, the parapet must be raised with earth obtained by widening and deepening the trench. A firing step, which should not exceed 1½ feet wide, is necessary 4½ feet below the top of the parapet in such a case.

Where the ground in front can be seen without any command, the excavated earth can be removed or formed into a mound in rear of the trench, and the back edge of the trench

as gradually to improve the cover provided. It must not be thrown haphazard to the front with a view to subsequent arrangement.

An elbow rest is useful because it supports the arm while firing, and is convenient for ammunition, but it is wasteful of head cover, and the vertical exposure of the firer is greater than when no elbow rest is used. It is therefore not recommended.

The drainage of trenches must be attended to from the first. The bottom of a trench must be sloped to a gutter which should preferably be made along the back of the trench. Any water collecting in it should be led off to lower ground or else into soak pits which may be about 2 or 3 feet in diameter and 3 feet deep and filled with large stones. Care must be taken to prevent rain water running into the trenches from the surrounding ground.

Fire trenches should usually be provided with small recesses in which to place packets of ammunition. These will also serve as steps by which to reach the crest should an advance be ordered.

Ramming earth decreases its resistance to bullets, it should therefore be allowed to lie naturally as thrown up except in the case of shelters constructed under a parapet when some ramming may be advisable to prevent water percolating into them.

*Traverses* — Trenches should always be traversed and recessed. Traverses give protection against enfilade fire and also localise the effect of a shell bursting in the trench. A traverse 6 ft. high should be left every 9 yards length of trench, with the 'tongue' of traverse, projecting towards the enemy. This enables men to fire from traverses. When the ground is suitable an irregular line of trench may obviate the construction of traverses, but the best lines of fire must never be sacrificed for this reason. Against oblique or enfilade fire from long ranges traverses alone will not suffice on account of the steep angle of descent of the bullets and overhead cover may be necessary. Recesses in the parapet large enough to hold one or two men give protection against such fire. Such recesses are best made after the trench has been excavated.

*Communication Trenches* — Covered communications must always be arranged from the firing line to the rear. These, by concealing the movements of the defenders will permit of the firing line being reduced to a minimum in cases where it is being attacked by artillery fire alone, or where the attacking infantry is out of range, and will also enable the supports to reach the firing line under cover.

Time and labour in the construction of these trenches will be economised by a skilful use of the ground and by reducing the distance between the cover for the supports and firing line as much as possible. 25 yards apart may be taken as a rough guide.

They may require parapets on both sides and when exposed to view or enfilade fire should be traversed and given overhead cover.

#### *Notes on Trenches from the Experience of the Present War*

The phase of Trench Warfare has taught all forces engaged much that is useful and re-introduced lessons learnt by those who were at Iardeborg in 1900. Deep narrow trenches traversed and recessed (as on pages 104-107), with a low command and containing shelters dug in their sides, now called Funk Holes, were there much

ceasing from aircraft is difficult to arrange for but much can be done by means of 'dummy' trenches one or two inches deep with a flat parapet being sufficient to deceive air observers.

at

of  
food etc.

their position

importance of arranging for good drainage of trenches cannot be insisted on too strongly. Arrangements should

backwards in the enemy's direction flashing the lamp at intervals towards his own line. This gives a good idea of the field of fire and facilitates the most important question of effective siting. Without some such guide trenches may be found, at dawn, to be exposed, and useless. It may be taken for granted that badly sited, and ill-concealed trenches under artillery observation will be quickly ranged upon and rendered untenable.

Officers and men must be taught to entrench on the darkest nights on strange ground and in conjunction with some tactical scheme which will test their power of correct siting and concealment. A trench sited by day, or sited by night on ground previously known to all is of small instructional value, and is unrealistic.

Throughout this campaign the spade will only rank as second to the rifle and the ability with which a battalion can sink into the ground will be a test of its tactical value and will make all the difference to its casualty lists. The knowledge that it requires little earth to stop a shrapnel bullet and that no amount of cover can keep out a 'Black Maria' considerably lightens this task. 'Funk Holes' scooped out of earth or sand require to be carefully strutted to prevent their tumbling in. The remaining things appertaining to the safety and comfort of a trench are purely common sense ones, and need not be enumerated. The principal lessons of this war from an entrenching point of view are —

Importance of —

- i Siting and concealment of trenches
- ii Rapidly getting to ground both day and night
- iii Free communications between all trenches
- iv Protecting trenches from enfilade fire
- v Obstacles in front of fire trenches
- vi Deceiving air observers (i.e. dummy trenches etc.)
- vii Arrangements for cleaning and oiling rifles in trenches and executing minor repairs
- viii Necessity for keeping rifles clean and ready for action

### *The Entrenching Implement*

The entrenching implement has more than justified its existence and has already saved many hundreds of lives. When opposed to infantry fire alone or where trenches can be dug by its aid without being observed by the enemy's artillery, the pattern trench on page 104 for 'cover lying down' is recommended. This can be subsequently turned into an ordinary fire trench by connecting the individual trenches when heavier entrenching tools become available. When however under the observation of the enemy's artillery the narrower the trench is the better and a small trench of the pattern on page 105 for kneeling is advisable. It can afterwards be deepened for standing. It will be understood that the "searching" power of modern artill

increase its already undoubted value

*Hedges*—Hedges and banks which interfere with the defender's fire or screen the attack, must be removed so far as time will permit. The clearance of hedges perpendicular to the front is of less importance than those parallel to it.

Ordinary hedges are principally valuable for the concealment they afford. Unless they are very thick wire and stakes must be added to render them efficient obstacles. It must be remembered that anything which forms a good target (i.e., small wood house hedge etc.) and is suspected to be concealing troops will be shelled by the enemy's artillery.

Where there is a ditch on the defender's side, it can easily be converted into a useful fire trench with little work. If there is no ditch on the defender's side, a trench should be

excavate such trenches will usually be longer than that required for ordinary trenches on account of roots, and at first work must be concentrated only at the points to be occupied by each rifleman.

*Embankments and Cuttings*.—Embankments are not, as a rule, good positions for a firing line exposed to artillery fire, as they offer opportunities for accurate ranging, they must, however, often be held in order to bring fire to bear on what would otherwise be dead ground. They can be defended by occupying the rear side, or the front side, or, better still, by a combination of both methods. The front side gives a better view of the ground, but cover can be

The rear  
an obstacle,  
ance, and

secures good shelter for supports. Generally speaking, fire trenches should be sited on the front side of cuttings at re-entrant angles and on the rear side at salient angles, not necessarily on the actual edge of the cutting.

A road cut on the side of a hill will generally be visible to the artillery of the attack at long range and should not therefore be held unless it offers special facilities for defence or is artificially masked.

**Walls**—Walls are latched by using picks, crow bars and hammer or pole of a lumber set mainly treated. If and the r in levelled cover

To give protection against rifle fire a wall must be well  
 Wall should not be built  
 built for defence  
 intended to make use  
 it should be classed

revetment and a parapet thrown up against the

A wall 10 feet high and 4 feet 6 inches long can be  
 used as it stands. If a little higher, 4 feet high, a small  
 tree should be used to support the wall. The wall should  
 cover

Between feet a ledge nearly a all a noted  
 it also a feet ledge a t ees to alle  
 net fire et all t gl t l r lse the  
 wall t t e log l led

[illegible]

While the line of black and white flagging fire  
in front of the wall

Care must be taken in putting trenches in provided with vertical cover so close in front of masonry walls that no one will be able to fall or be able to strike the occupants of the trenches.

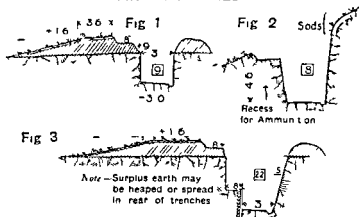
It will be  
 covered with a  
 good rest for the

When a wall has been deliberately loopholed for fire many dummy loopholes or marks as possible may be added to the exposed side in order to multiply targets at a range.

(11 a)  $\{a_k\}_{k=1}^n$  is a sequence



## FIRE TRENCHES



## COVER LYING DOWN

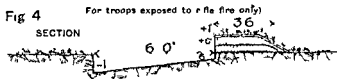


Fig 5

PLAN

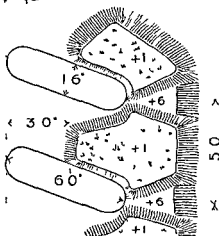


FIG 1 Pattern of Trench for Kneeling  
made with Entrenching Implement

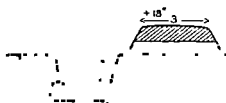
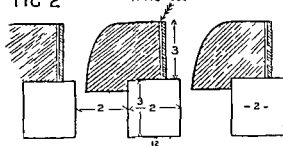


FIG 2

Rifle rest

Plan



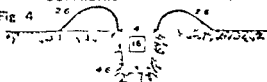
TRAVERSED TRENCH  
WITH SHELTER RECESSES

Fig 3



COMMUNICATION TRENCH.

Fig 4







## CUTTINGS AND EMBANKMENTS

## EMBANKMENTS.

Fig 1

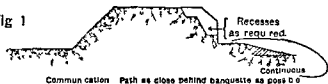
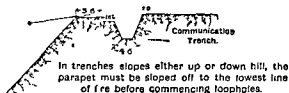


Fig 2



## RAILWAY CUTTING

Fig 3

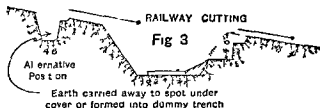


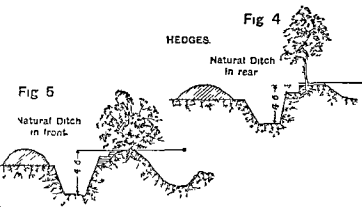
Fig 4

## HEDGES.

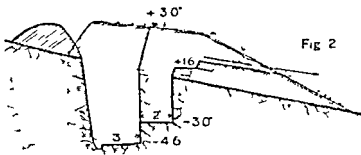
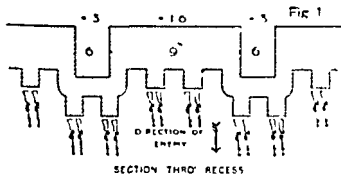
Natural Ditch  
in rear

Fig 5

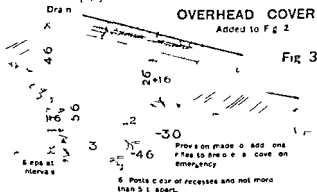
Natural Ditch  
in front



## TRAVERSED AND RECESSED TRENCH



Added to Fig 2



The defenders should be able to fire over them, and, if placed in a street they should be flanked both in front and rear by the fire from adjacent houses

*Passage of Obstacles*—Obstacles may be crossed by using hurdles planks, fascines, bundles of straw, etc., or by rough ladders with steps made of pieces of plank about 9 inches wide and a pace apart. Handsaws axes, bill hooks, and cutting pliers should always be carried by a party removing obstacles. Ropes, grapnels, hedgers' gloves and gun-cotton may also be useful

*Barbed Wire*—In the present war barbed wire has very

cover of night. In an emergency it is a very effective obstacle if pegged without any stakes. The possibilities of barbed wire to the front. It will be found of great use and practice in cutting down obstacles by its aid and, its use, and limitations is well worth the study of all training for the field. Every soldier should know how to use barbed wire to the best advantage, and be taught to cut same silently and when lying down. Speed is essential in its creation as an obstacle and troops must be accustomed to improvising an effective obstacle out of whatever material may be at hand—(Page 187, F S Regs.)

## CHAPTER VIII

### NOTES ON THE ATTACK AND DEFENCE OF A RIVER LINE.

Rivers in all wars prove serious obstacles to an attacker, and good obstacles for a defender. It is not within the scope of this book to deal with very broad rivers but with narrow ones not fordable everywhere. Those fordable everywhere would not constitute an *état* unless converted into one.

*In Attack*—Having by a reconnaissance discovered the number and condition of the bridges, fords, approaches, boats, ferries, etc. of that portion of the river within the area of operations, and the nature and extent of the positions occupied by the enemy, the O.C. attack decides upon the locality best suited for his crossing. This should be some spot hidden from the enemy's view, and with good fire positions on the enemy's bank for a covering party. As a rule a re-entrant bend of a river towards the attack is a source of weakness to the enemy as this permits a covering fire to be directed on his troops when trying to prevent the crossing. It is an additional advantage if the

The first troops sent across, covered if necessary by artillery and rifle fire, will be the covering party. This can cross by boats, rafts, etc., or may even have to swim over. When across it will occupy the best positions, if necessary driving off the enemy in the neighbourhood, and will strengthen its position by all means available, assisted



The defenders should be able to fire over them, and, if placed in a street, they should be flanked both in front and rear by the fire from adjacent houses

*Passage of Obstacles* —Obstacles may be crossed by using hurdles, planks, fascines, bundles of straw, etc., or by rough ladders with steps made of pieces of plank about 9 inches wide and a pace apart. Handsaws, axes, bill-hooks, and cutting pliers should always be carried by a party removing obstacles. Ropes, grapnels, hedgers' gloves and gun-cotton may also be useful

*Barbed Wire* —In the present war barbed wire has very

the trenches and placed in position and staked down under cover of night. In an emergency barbed wire forms a most effective obstacle if pegged down in coils along the front without any stakes. Certainly the careful study of the possibilities of barbed wire should be made by all going to the front. It will be frequently encountered when there, and practice in cutting it, by day and night, creating obstacles by its aid and, generally getting familiar in its use, and limitations, is well worth the study of all training for the field. Every soldier should know how to use barbed wire to the best advantage, and be taught to cut same silently, and when lying down. Speed is essential in its creation as an obstacle and troops must be accustomed to improvising an effective obstacle out of whatever material may be at hand —(Page 187, F S Regs.)

## BRIDGING EXPEDIENTS

Tarpaulin 18 x 15 stowed with stowage

Fig 1



Fig 2

Ratt of four tarpaulins as Fig 1



Fig 3

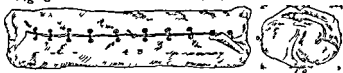
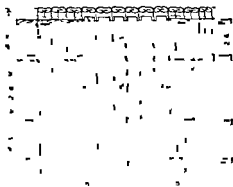


Fig 4



A. Per

## CHAPTER XIV

## NOTES ON DEFENCE OF VILLAGES.

Villages and groups of houses often play an important part in a defensive position. By careful preparation they may enable troops to offer an obstinate resistance. Villages can be divided into three main classes —

I Those running lengthwise across an enemy's front (often of little breadth)

II Those running end on to an enemy's front

III Those circular, or nearly so

Those of I can be made very strong in front but are vulnerable to flank attacks and arrangements must be made to protect the flanks (trenches dug, hedges and walls prepared, etc.)

Those of II can be made very strong on the flanks, but require the end presented to the enemy to be strengthened and extended by entrenchments, etc.

Those of III can usually be converted into very strong positions both on front and flanks.

posts

sec

enr

cor

ari

ru

line of defence (really a firing line, supports, and reserves) The 1st line will occupy trenches loopholed walls, hedges, etc., some distance in front of the village (as the houses, walls, etc., forming the actual front are sure to be shelled by the enemy). This party will create obstacles, clear the front, and arrange for converging fire to be delivered from its position upon the enemy's advance. The 2nd line will prepare those houses, walls, etc., best situated for defence (loopholing walls, etc.), preferring sites which will not be immediately under the enemy's artillery fire. The 3rd line will select and prepare those buildings situated well within the village which will act as "keeps," or final strongholds.

holding it to serve both for drinking and for putting out fires caused by bursting shells. Supplies of ammunition will be secured and arrangements made for its distribution and for the transport and housing of the wounded. If driven in the 1st line will fall back on the 2nd line's position. If this has to retire it will reinforce the garrison of its 'keeps'. Everything that can be done to delay, hinder, disorganise and entrap the enemy must be done and arrangements made for the protection of flanks and for counter attacks.

The artillery and cavalry will usually delay the enemy's advance as much as possible and, when compelled to retire, will occupy positions in rear or on flanks, or those positions from which they can best assist the infantry defence.

#### *Use of Villages in Defence*

1 For the defence of a village, a definite garrison should be detailed under the command of a selected officer. The latter will be responsible for selecting the main and any interior lines of defence, for dividing the village into sub-sections for allotting to each a proportion of the garrison, for arranging for a central hospital for wounded men, and for notifying the position of his headquarters. A general reserve should be retained to deliver local counter-attacks.

2 Each subordinate commander should consider the preparations for the defence of his sub-section in the following order —

- (a) Improvement of the field of fire
- (b) Provision of cover, much of which may be done concurrently with (a)
- (c) Provision and improvement of communications
- (d) Provision of obstacles and barricades.
- (e) Arrangements for extinguishing fires
- (f) Ammunition supply
- (g) Food and water
- (h) Removal of sick and wounded
- (j) Retrenchment

3 The firing line should at first be placed in front of any buildings to prevent casualties from shells which burst against their walls.

Machine guns firing from within rooms, through slightly open windows have proved most effective and are extremely difficult to detect, in fact, machine guns have proved invaluable for defence of villages.

## WALLS

For Loopholes see Plate XI

Fig 1

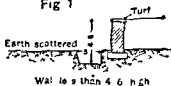


Fig 2

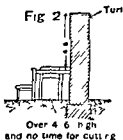


Fig 3

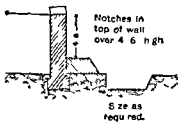


Fig 4

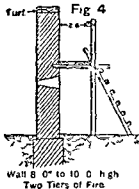
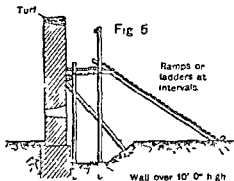


Fig 5



## CHAPTER XV

### DEFENCE OF WOODS.

The arrangements for the effective defence of a wood, like all tactical operations must depend upon the conditions of ground strength of force extent of front etc

A small wood in rear of a defence is useful to conceal supports and local reserves etc (for the enemy are unlikely to waste the large amount of artillery ammunition that would be required to effectively search the whole of it)

The front edge of a wood often has a boundary capable of being quickly made into a good fire position but usually offers a good mark for artillery fire, for this reason it may be desirable to place the firing line some 50 yards in advance this being about the maximum distance short of the wood at which shrapnel should be burst, in order to be

This allows the front edge to be shelled without the same risk to the defence as there would be if the extreme edge were held. If the wood is too extensive for the firing line to hold entirely the best tactical portions only can be held, and the remainder entangled, and otherwise turned into effective obstacles. As trenches are more difficult to dig

stacles. If an enemy once succeeds in gaining a wood held by the defence, it will be able to fight on exactly the same conditions as its defenders.

Where roads, rides or clearings exist in a wood the rear edge may be organised as a second line of defence.

Much can be done by skilfully arranging obstacles in a wood which will, without causing suspicion, cause the enemy to change his direction, or to lead his men to crowd together in front of carefully prepared ambushes.

Alternative positions will often prove useful in rear of woods, and may be used to prevent an enemy from leaving same. An advance through a thick wood makes effective co-operation, control, and formations a most difficult task, and much can be done by a defence to make it an almost impossible one.

The two attributes common to most woods are the obstruction they offer to the passage of troops, and the concealment they provide.

Special precautions are necessary for the defence of woods which run down from a position towards the enemy, since they make co-operation between the artillery and infantry of the defence almost impossible and afford the enemy a covered line of approach.

In the case of most woods the improvement of communications is one of the first considerations.

If defences in rear of a wood are more convenient than in front, the best arrangement will be to straighten and entangle the flanks and rear edge and take up an enfilading position some distance behind. Communications throughout the wood should be blocked.

The conduct of artillery and cavalry in the defence of a wood is similar to that in the defence of a village. Should, however, it be necessary for the artillery to take up a position in the wood, care must be taken to provide suitable communications for same.

Woods have played an important part in the present war. They afford excellent cover from an enemy's aircraft and give shelter from the weather for bivouacs. The German shells are made to burst downward and backward, as well as forward; consequently this latter effect is not so pronounced as was expected, and woods can be held, by the

weather. A short exercise in an easy wood, such as merely marching through same on a compass bearing, is of little value.

## CHAPTER XVI

## NOTES ON GROUND.

In all tactical problems the intelligent appreciation and use of ground must naturally play an important part.

Ground affects tactical operations in many ways by obstructing view fire movement etc. Fortunately as a general rule ground favours or interferes with both attack and defence in an equal ratio.

Ground usually is of one of four different kinds: 1. level 2. undulating 3. hilly 4. mountainous.

Level ground is either close or open country. By *Close Ground* is understood ground intersected by high ledges banks walls or covered with woods trees houses etc. in fact anything natural or artificial which limits the view or seriously interferes with movement across country.

By *Open Ground* is meant the reverse of close. It will however be borne in mind that a country can be open as regards view but close as regards going. This will be when the surrounding ground is very marshy and possesses numerous rivers or such like which will prevent the uninterrupted passage of cavalry or artillery. Such country

is

to

be 90° (or 10 degrees) with me because the height of view is usually limited. Infantry fire from a height is less accurate than that from comparatively level ground.

*Ground and its Use*

1. The wise employment of every feature of the ground is of great importance in promoting fire effect and in reducing losses.

One of the chief uses of ground is to obtain cover from view so as to enable troops to be pushed forward with a minimum of loss and to effect a surprise. In these cases the paramount object is concealment and safety from stray bullets and shells is only secondary. Such cover might consist of an undulation of ground a hollow road a railway embankment a thick hedge a belt of trees or a high wall.



Of these the first will be most commonly met with and will be usually the most difficult to recognise from a distance. If the best use is to be made of the ground the officers and fire unit commanders responsible for leading the movement should reconnoitre beforehand as much as possible of the line of advance.

In the case of concealed movements care must be exercised that reconnoitring officers and such troops, as may be required for protection against surprise, do not betray the movement to the enemy.

2 It will usually be certain lines of advance a mutual support than others. make use of these avenues, localities or fire positions troops on their flanks. The line of advance from each fire position should be similarly reconnoitred so that the fullest use may be made of the ground to obtain mutual support in the attack.

3 The most important requirement in cover for the man when firing is that he can use his rifle to the best advantage. In endeavouring to do so the man should expose as small a portion of himself as possible to the enemy's fire, but if he first seeks safety and neglects thereby the full use of his rifle he will fail in his duty.

4 Cover whether from fire or from view, should not provide a good aiming or ranging mark for the enemy.

Moving objects catch the eye quicker than those that are still. Men lying still in dry grass or on ground which blends with their uniform make a more difficult mark at which to aim than a clearly defined line of cover.

Cover from view, which does not also offer cover from fire may become a dangerous trap if men crowd behind it and the enemy knows that they are there.

It may therefore sometimes be better to lie still in the open than to take cover behind banks, hedgerows, or bushes which are not bullet proof, if the enemy is likely to see that such cover has been occupied. When lying in the open, all but the necessary movements to load and fire must be avoided, as any movement of an individual may attract the attention of the enemy to the position occupied by the whole unit. It is an advantage if fire positions in the open can be so chosen that the men do not show up against the sky.

The edges of woods, hedges and banks which are clearly defined and run parallel to the enemy's fire position,

prominent trees and other landmarks all present favourable targets to artillery fire and are dangerous, if they do not afford cover from fire and if the enemy knows that they are occupied and can bring a heavy fire to bear on them.

5 If an equally good view of the enemy can be obtained, it is better to fire round the side of cover than over it, because the firer is then less visible.

6 When firing from behind cover the eyes must be kept on the enemy between each shot otherwise the man may lose sight of his target and this may result in his shooting without looking over the sights.

The German Army is fortunate in possessing excellent large-scale maps of the country it operates in, in addition

"Entente." The British guns have been found entirely satisfactory, and the French 75 is pronounced, by both sides, as the finest weapon now in the field. The artillery being equal, or rather the superiority being with the "Entente," the question of the use of ground becomes of the greatest moment to both sides. Every soldier should study ground, its peculiarities, tactical possibilities, probable effect on movements, etc., until able to form a good general opinion of any ground by merely looking at it. There is much to learn in this connection, and only constant practice will make one proficient.

## CHAPTER XVII

## NOTES ON FIELD ENGINEERING.

*Objects of Fortification*

1 The object of fortification is to strengthen ground and by thus economising the numbers of the defenders to swell the force available for offensive movements by which alone decisive results can be obtained. This object is secured by fulfilling as far as possible the following conditions —

- (a) The position to be defended must be chosen with due regard to tactical requirements and with a view to economising men its strong and weak points must be carefully studied
- (b) The enemy in attacking should be exposed as much as possible to the fire of the defenders during the advance. To this end the foreground may require more or less clearing
- (c) Every endeavour must be made to deceive the enemy as to the strength and dispositions of the troops in the defence and as to the character of the defensive works
- (d) The defenders should be sheltered from the enemy's fire and as far as possible screened from his view, by natural or artificial cover so arranged as to permit the greatest possible development of rifle fire
- (e) The free movement of the attacking troops should be hindered by leaving or creating obstacles to detain them under fire or to break their order of attack
- (f) The free movement of the defenders should be assisted by improving communications within their position and clearing the way for counter attack

Shortly stated these principles in order of importance are —

- (a) Choice of ground
- (b) Clearance of foreground
- (c) Concealment
- (d) Provision of cover

(e) Creation of obstacles

(f) Improvement of communications

### *Penetrative Power of Modern Rifle Bullet*

Cover to be proof against the modern rifle bullet must be of the following thickness —

Earth unrammed 40 inches sand in sandbags or between boards 18 inches sand loose 30 inches, brick 9 inches soft wood 58 inches hard wood 33 inches, wrought iron plate  $\frac{1}{2}$  inch shingle 6 inches coal 6 inches snow 8 feet dry turf or peat 80 inches clay 60 inches

Company officers are seldom called upon to perform much in the way of engineering problems on active service. Still there are some which often fall to their lot. The following hints may therefore prove of some assistance —

### *Entrenching*

A soldier can excavate 80 cubic feet of earth in four hours.

The best type of trench suitable for quick work is the 3 by 3 feet trench (i.e., 3 feet in depth 3 feet in breadth at top tapering to 2 feet at bottom so that it is roughly 9 square feet) in cross section. In 4 hours a soldier can be expected to dig about 9 feet length of such trench in easy soil.

Problem I — A company is ordered to entrench in four

pany)

As in all such problems it is advisable to over-estimate the number of men required—say, 40 men with 40 picks and 40 shovels

By double manning tools (i.e., giving a pick to one man and a shovel to another) the work can be either completed in one-third the time or one-third more work can be done in the time. The remainder of company can be used to relieve the workers (forming 'reliefs') and to conceal the trench from the front, clear the front etc.

Example II — 2 hours and 20 sets of tools are alone avail



A tree 1½ feet in diameter would therefore take

$$18 \times 18 \times 18 = 40\frac{1}{2} \text{ minutes or say } \frac{1}{2} \text{ of an hour}$$

144

(Vade M M F)

**Walls**—A brick is usually 4½ inches broad, or 9 inches long. A wall is usually 9 inches thick or 14 inches if one brick is laid lengthways and the other endways.

A man can make a loophole (using a crowbar or a pick) in half an hour or a notch in 10 minutes. Therefore if 2 hours 10 men and 10 tools are available they could make 40 loopholes or 120 notches in that time. Allowing for fatigue say 30 loopholes or 100 notches in the 2 hours.

### Wire Entanglements

Wire may be used in many ways of which the following are a few

(a) As a trip wire stretched just above the ground, or fastened in loose coils to short pickets a good method.

When stretched it may be hung with bells though this is not always a good plan as straying animals may cause alarms. Or it may be connected with alarm guns or land mines, the latter course is not recommended for ordinary field use, as land mines are always dangerous to the defender.

(b) As a simple fence which may cause delay and confusion at night.

(c) As a concealed obstacle in a ford.

(d) As an adjunct to tree and brushwood entanglements.

(e) As a wire entanglement.

Wire entanglement is the best of all obstacles, because it is easily and quickly made, difficult to destroy, and offers no obstruction to view. The materials are portable and are often found on the site.

Various forms of wire entanglement are described below.

### Low Wire Entanglement

A low wire entanglement is formed by stout stakes driven into the ground about 6ft apart, in rows arranged chequer wise, their heads being connected by strong wires twisted round them and crossing diagonally about 1 foot or 18 inches above the ground. The outside stakes should be anchored so as to take the strain. One mile of wire will make an entanglement of about 5,000 square feet, or roughly, 1 foot of wire is required for each square foot.

Except against mounted troops, a low wire entanglement is not a good obstacle unless concealed amongst brushwood, or long grass. It is especially effective in the bed of a river.

### *High Wire Entanglement*

High wire entanglement --The stakes in this case are 4 feet above ground and 6 to 7 feet apart the head of each stake being connected by stout wire with the foot of the one diagonally opposite. These diagonal wires are again connected by other horizontal wires thus forming a network exceedingly difficult to cross. The stakes should be firmly driven and stayed, in order to prevent the entanglement being dragged away by the enemy.

#### *Time, etc*

A high wire entanglement requires about three times as much wire as does a low entanglement and also thrice the time for construction that is to say, 3 feet of wire are required for every square foot of entanglement, and 3 men will build, using plain wire, 10 square yards in one hour.

As in the case of the low type, when using barbed wire the time required is double that taken with plain wire.

On account of the material required and labour involved very little high wire entanglement can be constructed for the hasty defence of positions, though a high wire entanglement, of a good breadth, and backed by a well loopholed parapet, is a most formidable obstacle.

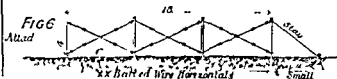
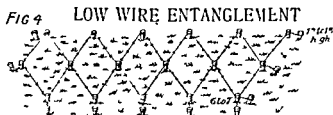
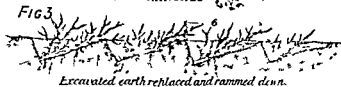
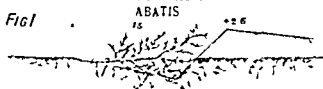
High wire entanglements can also be made with the pickets, arranged chequerwise, about 6 feet apart. This form is perhaps more difficult to cross by means of planks, hurdles, etc.

High wire entanglement has proved invaluable in the present war, and will be generally used throughout the campaign. (See Figs 5 and 6 overleaf.)

#### *Trip Wire*

When a trip wire, with bells or other alarm signals, is used in conjunction with an entanglement, it should be placed just within the front edge and fastened to pickets, distinct from those of the entanglement, in such a manner that it cannot be touched except by any one actually trying to cross the obstacle. This will prevent false alarms being caused by cattle etc.

## OBSTACLES





## CARTRIDGE ALARM

WITH FLARE  
GENERAL VIEW

Fig 1

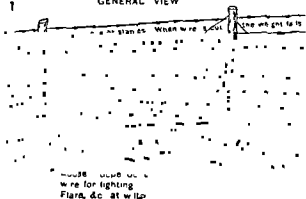
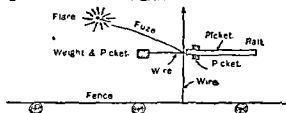


Fig 2

PLAN



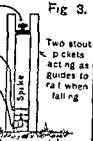
ELEVATION

Piece of rail which falls on spike when prop stick is jerked away detonating cap of cartridge.

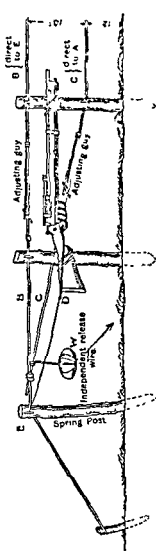
Piece of wood with hole through centre to keep spike erect.

Piece of hard wood with a piece of tin nailed on top. A plank cartridge is passed through a hole in its centre, the rim of cartridge resting on the tin.

Fig 3.

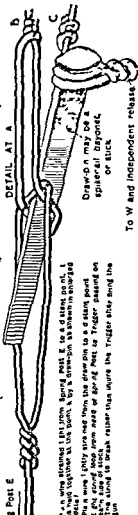


## FIELD ALARM GUN



To Spring Post E

DETAIL AT A

Draw-pin may be a  
spiral bayonet  
or stick

To W and independent release

ACTION

B = P-A-N wire strained tight from Spring Post E to a distant point, it is held together at the point A by a draw-pin as shown in enlarged detail.

C = P-A-N wire tightly strained from the draw-pin to a distant point.

D = Light spring loop from head of Spring Post is Trigger passing on each side of stock.

The spring is drawn rather than figure the Trigger after firing the gun.

The Spring Post will fly back and fire the gun if either wire B or C is cut, or if the draw-pin is withdrawn by means of the P-A-N wire C, or by an independent wire at the wall of a sentry or observer who wishes to give an alarm. The force required to pull out the draw-pin is regulated by the position of joints A, and by the weight of wire if on any one arm wire A is to be run out use wire C. Wire B can be made fast to any fixed point near the gun.

## CHAPTER XVIII

## NOTES ON MAP READING.

1 *Scales*—Scales on maps are expressed as in the following examples—

(a) On English Ordnance maps scale  $\frac{1}{63360}$  or 1 inch to 1 mile

(b) On foreign maps  $\frac{1}{100000}$  or 1 centimetre to 1 kilometre

The fraction in each case is called the Representative Fraction or R F and means that 1 unit on the map (numerator) represents a certain number of the same units on the ground (denominator) thus from (1) above—

1 inch on the map represents 63 360 inches on the ground (=1 mile) from (2) 1 inch on the map represents 100 000 inches on the ground or 1 centimetre on the map represents 100 000 centimetres (=1 kilometre) on the ground

To find the number of English miles to the inch for any map that has a R F divide the denominator of the R F by 63 360  
if

th  
H.  
Scales should usually be from 4 inches to 6 inches long  
Scales generally used for military purposes—

Camps or billeting areas	
defence of villages etc	4 inches to a mile and upwards
Road or river sketch	
outpost positions etc	1 inch to 4 inches to a mile
General maps or sketch of district	$\frac{1}{4}$ inch to 1 inch to a mile

2 *Conventional Signs* enable information to be given on a sketch or map which could not otherwise be conveniently shown. They should be simple in character, and not numerous. It is far better to write descriptions on the face of the sketch or on the outer margin joined to the object by a thin line in language that cannot be mistaken than to crowd it with symbols of which the meaning is liable to be misunderstood.

Whatever lettering appears on a sketch must be easily legible and should not interfere with the detail.

3 *Map Enlarging* —When it is required to enlarge a map the correct way is to draw squares of any convenient size on the original and then rule the paper on which the new map is to be made with squares whose sides bear the required ratio to the sides of the squares on the original

4 *Measurement of Slopes* —Slopes may be uniform convex or concave and may be expressed in degrees or as a gradient. Slopes are usually expressed in military terms by a fraction. Thus  $\frac{1}{5}$  represents a rise or fall of the unit in 50. An approximate rule for expressing as a fraction a slope given in degrees is to divide the number of degrees by 60. Thus a slope of  $3^\circ$  is equivalent to  $\frac{1}{5}$ . This rule does not hold for steep slopes. Generally if the slope between two points is convex they are not visible from the other; if the slope is concave they are visible. Slopes are indicated on a sketch by means of form lines. These are approximate contours sketched in by eye without accurate instruments. The level of a certain number of points is fixed and the shape and slope of the ground is shown by form lines arranged in accordance with these points.

5 *True and Magnetic Bearings* —To convert from one to the other

#### *When the Variation is West*

To find magnetic when given true bearing. Add the variation, if the result is minus, subtract it from  $360^\circ$ .

To find magnetic when given true bearing. Add the variation, if the result is greater than  $360^\circ$ , subtract  $360^\circ$  from it.

#### *When the Variation is East*

To find true when given magnetic bearing. Add the variation, if the result is greater than  $360^\circ$ , subtract  $360^\circ$  from it.

To find magnetic when given true bearing. Subtract the variation, if the result is minus, subtract it from  $360^\circ$ .

The most frequent error arises from forgetting that bearings are always given and measured through east by south, and not the shortest way when this is by west.

6 *Map Reading* —(a) Look at once for the scale. This is the key to distances.

(b) Note the vertical intervals used, and methods of showing form of ground.

(c) Note the position of ridges, hills and watercourses.

(d) Look for the direction of true or of magnetic north  
If no north point is shown assume that its sides are true north and south. In quoting a bearing, the true bearing should be given.

(e) Note the character of the country, and the effect this might have on operations carried out in it.

7 *Setting a Map*—A map is said to be "set" when it is laid out to correspond with the ground.

To set the map —

(a) *With C* — If a compass is available, place it on the map with the needle pointing to the north.

of the north point on the map is exactly under the north end of the needle. If the true north line only is shown, and you know the local variation of the compass, plot the magnetic north on the map with a protractor and proceed as before. If you have no protractor, lay the compass on the true north line, and turn the map until this line makes with the needle an angle equal to the variation and on the correct side of it.

(b) *By Objects*—A map can be set by objects on the ground without using the north point or compass. Identify your position on the ground where you stand as some point marked on the map. Also identify on the map some distant object you can see. Join these two on the map by a straight line. Then turn the map about the point marking your position till this line points to the distant object.

(c) If you have no compass, but the magnetic north is shown on the map, find the approximate true North, and then turn the map until the magnetic

North you have found

\*You can take degrees roughly by means of a watch by taking XII as the 0 of a compass and remembering that each minute div. of the watch corresponds to 2°. Also an extemporary protractor for reading bearings may be made by tearing off the corner of a bit of paper, dividing the right angle in it by folding it over three times, then pencil the creases which will then show points at 15°, 30°, 45°, 60°, 75°, 90°, 105°, 120°, 135°, 150°, 165°, 180°.

## MAP READING.

*When uncertain of your position* — Place yourself between or in prolongation of a line joining any two points you can identify both on map and the ground. Revolve the map until the line joining the two points on map points towards the two positions in the country. The map is then set.

*To find your position on a map* — When two points can be identified and the map can be set — Set the map, then level a ruler stick or pencil at the point in the country passing over the point on the map and draw a line towards yourself. Then do likewise with the other point. The intersection of these lines shows your position on the map. This process is called resection.

*Heights* — A useful formula to remember when dealing with heights is —

$$\begin{array}{l} H F \times D = V I \times 191 \\ H F = \text{Horizontal equivalent in yards} \\ D = \text{Degree of slope} \\ V I = \text{Vertical interval in feet} \end{array} \left. \begin{array}{l} \\ \\ \\ \end{array} \right\} \begin{array}{l} \text{For further in-} \\ \text{formation see} \\ \text{"Definitions"} \\ \text{at beginning} \\ \text{of book} \end{array}$$

191 yards = A slope of  $1^\circ$  gives a vertical interval of 1 foot in a horizontal distance of 191 yards. For rough work 20 yards may be used.

From this formula we can calculate the height of an object if two of the first three are known —

(a) For example, a hill in possession of the enemy is known to be 500 yards away. The slope from the observer's position is  $3^\circ$ .

The formula is — 
$$\frac{H F \times D}{20} = V I$$

In this case 
$$\frac{500 \times 3}{20} = 75 \text{ ft. Answer}$$

(b) The same hill is known to be 75 ft. in height, and the degree of slope is  $3^\circ$ . What distance is it from the observer?

The formula is — 
$$\frac{20 + V I}{D} = H F$$

In this case 
$$\frac{20 + 75}{3} = 500 \text{ yards Answer}$$



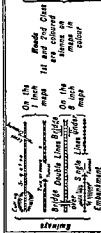








# SYMBOLS USED ON THE 1 inch & 6 inch ORDNANCE MAPS



**Fenced Unfenced**

1st Class

2nd Class

3rd Class

4th Class

Main Roads from Town to Town 14 ft and upwards of Metalling To be written on margin

Country roads from Town to Village or Village to Village under 14 ft. of metalling and in good repair

Ditto but in bad repair

Unmetalled cart tracks

Bridle paths and foot paths

County boundaries

Parish do.

Contours—5 inch maps

Contours 1 inch map (Revised)

Church or Chapel with Tower

Spire

without Tower or Spire

BM Bench Mark (level)

LB Letter Box

FB Foot Bridge

P Post Office

Y Post and Telegraph Office

Trigonometrical Point (levels frequently shown here)

Surface levels are shown in feet along the roads and Rivers and Streams when exceeding 15 feet in width on the 1 inch map are shown with 2 lines

MS Mile Stone

BB Bear House

FP Foot Path

MP Mile Post

PH Public House

Sta. Station

R Railway

W Well or Water

Arrow indicating direction of Stream



Approximate Method of finding the True North

- (c) With a compass knowing the magnetic variation  
 (1) In the northern hemisphere, where in ordinary latitudes  
 the true bearing of the Pole Star is always within  
 2° of north.

To find the Pole Star look for Great Bear which is  
 like this—

FIG 1

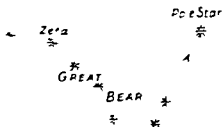
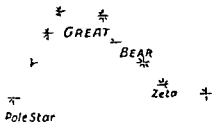


FIG II



The two stars on the right as you look at it in Fig 1  
 point to the Pole Star which is approximately true North.  
 But as the stars revolve round the Pole, the Great Bear  
 is sometimes in the position shown in Fig 2.

## CHAPTER XIX

**APPRECIATION OF A SITUATION.**

Before an officer can deal with any tactical problem he must first "appreciate the situation." This, from a military point of view, means coming to a decision regarding the course of action he intends taking, after considering the various strategical, tactical, political and other points bearing upon a given problem. Until this has been done

Appre  
it is one  
"appre  
through  
an I pass

that car? Am I going fast enough to cross the front of that car? Shall I pass in front or behind that pedestrian? Is that patch of road slippery? etc

should be aimed at. Working out practice will enable an officer to marshal his ideas into this necessary sequence, and it is recommended that a careful study should be made of the following

It will be understood that only those points relevant to

*of enemy, moral of own forces condition of enemy's and own forces, initiative, time, probable climatic conditions communications, expenses, reputation of enemy's commanders, supplies, water etc*

**II Our own Forces**—The position and possible course of action of our own forces

III *The Enemy's Forces*—The position and possible course of action of the enemy's forces

IV *Line of Action which appears most suitable to us*—The advantages and disadvantages should be carefully thought out before a final decision is arrived at

V *Lines of Action open to the enemy*—The advantages and disadvantages should be carefully considered, and those offering the greatest chance of success should be noted

VI *Selected Course of Action*—Having finally decided how to accomplish the object the following must be carefully thought out—

(a) How best to carry out the proposal

(b) Probable steps the enemy will take, when it becomes known to them

VII Having thoroughly weighed the various factors of the situation the suggested course of action should be stated

In all tactical problems rapidity of thought is a necessity to gain the initiative. It is therefore as important to know what is unnecessary to include, as it is to include what is necessary. Consequently, although this system of headings may seem to require a great deal of thought and writing,

gimental tour may  
f sheets of foolscap  
f the paper. The  
be placed in the

margin

In the field an appreciation of a situation is merely a mechanical mental effort. Before any situation can be effectively dealt with it is necessary for an officer to know

Organisation

## CHAPTER IX

NOTES ON AIR SERVICE AND AIR  
RECONNAISSANCE.

apparent to all armies, that the tremendous observation and often present campaign the sidered as an adjunct to the cavalry reconnaissance only, and too little attention may have been paid to its extreme value in detecting and ranging upon trenches and positions concealed from an enemy in front but apparent from above. The Germans had evidently studied this most carefully and during the early days of the campaign, were most successful in observing trenches, and giving their artillery their position and ranges. One favourite method was to fly directly above the trench, along its length, and throw out strings of silver and black paper, thus the artillery range takers would range upon, and effective fire on the concealed trenches would quickly follow. With the advent of our superior aircraft, which is swifter than the German and by making better concealed and false trenches etc., this preliminary advantage was soon lost to the German airmen, but the general principles of its value for ranging purposes were generally adopted by all sides. It can be reasonably assumed that the great value of aeroplanes for flying in "fleets" and carrying out destructive missions, omitted to realise this beforehand, and a state of war does not permit of the preparation of such an air arm. It is well to bear this in mind for of the British aircraft are privileged to know machine and its engine have both played an important part towards this end, but

the secret of our success is most undoubtedly the skill and courage of the pilots. Throughout a stormy, wet and cold winter our aircraft has made daily flights, with but few exceptions and the value of its information has been incalculable. Many combats have been fought in mid air the great majority of which have again proved the superiority of the British and French airmen. The moral effect given by the knowledge that a certain place possesses aircraft capable of climbing rapidly and piloted by keen and courageous officers has been great and has prevented the enemy's aircraft from acquiring information they were greatly in need of. In spite of anti aircraft guns and the firing of many hundreds of rifles aeroplanes are seldom brought down. Some, indeed have been hit dozens of times but the vulnerable portions of an aeroplane are small in proportion to its surface and are generally protected by armoured plate, as also the bottom and back of the pilot's seat. The practice that has been given to anti aircraft gunners has resulted in the acquirement of a certain accuracy of fire, and has necessitated observing aeroplanes flying at altitudes of 5 000 to 6 000 feet when executing ordinary reconnaissance work for special work the clearing up of a puzzled situation or to drop explosives aeroplanes have descended to altitudes as low as 50 feet even when under heavy fire and have achieved their purpose and escaped in safety owing to speed or mist. At Neuve Chapelle an observing aeroplane flew at 800 feet. The speed of the aeroplane combined with the difficulty of hitting it by vertical fire with a rifle designed only for horizontal fire will be apparent to all. Theoretically an aeroplane at 4 000 feet should be hit if the rifle is correctly sighted six aeroplane lengths in front of its line of flight. In practical use the aeroplane has proved its superiority over all other means for the acquirement of information and its rapid convenience to those requiring same. In this the fifth arm has certainly considerably encroached on the duties formerly entrusted to cavalry. Modern war is a war of obstacles the honeycomb of trenches network of barbed wire enclosed country armoured motor-cars and the hundred other impediments to mounted action have combined to render the duty of cavalry in both reconnaissance and shock action almost impossible to perform. Whether this will be rectified in the future is difficult to foresee but I fear the direct reconnaissance work in modern war is as useful as heretofore. The Army Service Corps. Second only in importance to the pilot of an aeroplane is the observer. In fact some are inclined to reverse this order of importance. It will



obvious that, no matter how daringly and skilfully the aeroplane is piloted, it is able to make for reconnaissance what he has seen in positions this is who have tried trench, or gun, is the difficulty fact that such dead ground and artillery to open indirect fire at them, and it is easier to realise how important and valuable the work of an observer is. In addition he must be prepared to attack an enemy's aeroplane, or defend his own at a moment's notice. In spite of the difficulty and danger of the work the casualties in the Flying Corps have been extremely low, when compared to those of the infantry. That this is so is largely owing to the skill and judgment of the pilots, and the advantage of having obtained a moral superiority over the aircraft of the enemy. But for the advent of our fifth arm, and its general excellence our difficulties would have been enormously increased. Relying, as the Germans do, on sudden attacks by huge masses of men, which have first to be secretly assembled for this purpose, their pet scheme has been often frustrated or anticipated by the observation work of our aircraft.

Large movements of troops, which, to conceal, can only be remaining unseen. In providing they were cavalry. By moving at night, and remaining in woods, villages, etc., during the day it is still possible to keep the movements of troops secret, but there are signs by which a good observer can detect the presence of a large concealed force (such as, number of fires, or smoke, the presence of horses, or stray men on fringe of wood, conduct of inhabitants of neighbouring villages, general activity on roads leading up to the area, etc.), and, if the neighbourhood is not supposed to hold troops, the observing aircraft can fly low to make a careful reconnaissance.

There are three methods in vogue to convey information

return and descend to give same. The moral superiority of our aircraft to that of the enemy has resulted in the latter flying at heights of 8,000 and 9,000 feet. This is and to permit accuracy. The the air for some ere it is not if aeroplanes, to maintain a perpetual covering screen of aircraft in the air in anticipation of the arrival of that of the enemy. This is one of the great problems of air tactics on a clear day. When a hostile aeroplane is sighted it is almost within effective reconnoitring distance, if no aeroplanes are already in the air some must mount to intercept those of the enemy. Yet to rise to even 3,000 feet takes an appreciable time, which may allow the enemy to obtain the necessary information and to retire in safety. If hostile aircraft fly at heights like 9,000 feet it sacrifices much of its value, but has far less to fear from anti-aircraft weapons and from attacks in the air. The importance of being recognised by one's own side has been often brought to the notice of air pilots by friendly bullets. At one time if any doubt existed as to the nationality of an aeroplane it was fired at by all sides without favour or affection. Now, the types of aeroplanes are better known, and all

arms, and has supplied a need which modern arms and mobile transport has made urgently necessary. It would be no exaggeration to say that an army without an air service, or indifferently provided with same, would be like a short-sighted man without glasses. In addition to the value of the aeroplane for reconnaissance work it has proved of the utmost service for aggressive action and occupies a position to-day which was formerly credited to the much-advertised, spectacular, disappointing and unwieldy Zeppelin. Whether the large dirigible will justify its existence during the remaining part of the campaign

is questionable. Up to date it has proved a costly failure the sport of aeroplanes both when stationary and in the air and of unexpected climatic conditions. That no case has yet occurred

a Zeppelin p  
discretion of  
places where

discretion may be taken as an acknowledgment of the limitations of dirigibles and their entire failure for successful aggressive purposes. For the bombardment of unfortified towns for stealthily creeping over important places by night and dropping bombs on prominent targets they will doubtless find some scope for their actions but it is practically certain that they will be ranked as one of the failures of modern war.

Costly to build, delicate to construct and handle and extremely susceptible to weather conditions besides afford

From a military point of view observation would be far easier from a dirigible, as it can hover over positions and information gained could be 'wirelessed' direct to Headquarters. To do this however, it would have to be at such an enormous height, by day, that effective observation would be impossible. (Many aeroplanes now carry wireless so this can be done.) The German Zeppelin can travel from 45 to 60 miles an hour, and can keep the air for one to two days. They can carry fuel for a journey of 1 000 miles and from two to three tons weight of explosive. They employ

several kinds of bombs, the largest yet used being 250lbs in weight, and carry a 'wireless' with a radius of action of 150 miles. They are superior to the aeroplane in their ability to rise, and descend extremely rapidly but this advantage does not outweigh the fact that in stormy weather they are very liable to "take charge," and are extremely delicate machines, capable of exploding, being blown away borne down by weight of snow or hail, and capable of being entirely destroyed by one effective bomb dropped from an aeroplane. To escape the latter they must get above it, and this manœuvre implies that they must sacrifice effective observation to gaining safety. In addition to other drawbacks the problem of housing a dirigible is fraught with very considerable difficulty. Taken all in all unless the Germans have kept the Zeppelin portion of their scheme for the summer which is doubtful.

tions remain the same. By a system of separate gas bags and a rigid aluminium frame the Zeppelin can suffer severely from rifle fire without being brought down. In fact, the Germans claim that a shell would have no effect unless it exploded when inside a balloonette. This however, has yet to be proved and our opportunities to test this have been few and far between which rather support the theory that the Germans are not so sure themselves. (F S Regs, pages 118 123)

The air service has become an established fact and is already sufficiently advanced to execute its rôle in modern warfare with great distinction. At the same time it is becoming evident that this service is capable of great expansion, and its possibilities with the advance of science and the realization of its capabilities are limitless. All other branches of our Army are restricted by certain factors which will never change—roads, rivers, bridges, hills, woods, snow, rain, and that Napoleonic element mud etc. None of these things affects the air service to any great extent, and, in consequence, we must expect this new arm to become more effective each year until in the author's opinion, it will occupy the premier position for all pur-

present, however, we must limit ourselves to a contemplation of the air service as it is

The following notes will prove of service to those who will shortly take the field —

I *Ascending and Landing*—Military aeroplanes can land or ascend from, stubble, dry plough, or any ground

II *Wind*—Up to 40 miles an hour, and even over, a strong wind is not necessarily dangerous to fly in

III *Observation*—On a fine day and with a clear sky,

Regs., pages 119 120 )

this is the knowledge that as yet aeroplanes are audible from a considerable distance

### *Avoiding Observation from Aircraft*

V Roads which are concealed from view should be used for marches

VI Important secret marches should be done by night, or during the mist of morning or dusk of evening

VII When aeroplanes are seen troops should get under cover of hedges, walls, or in houses, woods, etc., as quickly as possible

VIII Anything which can be done to deceive the aerial observer should be done

The writer's experience of flying has convinced him that, even in clear weather, it should be comparatively easy for small bodies of troops to remain concealed from the view of aerial craft. Efficient means of observing the approach of same, when still far distant, the rapid taking of cover and intelligent utilisation of what cover exists, should do much to minimise the risk of discovery. His own experience has been that the enormous area of country under observation, say, at 3 000 feet, makes it extremely difficult for an observer to concentrate his attention on any one small part of it.

IX Nothing discloses the presence of troops so quickly to an observer as the faces of men 'looking up' at an aeroplane. They appear like pink discs and are admirable to pick up. Therefore men must be trained to keep their heads down if not required to fire.

X The removal of turf and of a few inches of earth is sufficient to make ground appear to an observer as a deep trench. If this is well done his attention may be caught by the apparent trench and not directed to the actual one.

XI Guns and trenches must be as carefully screened from above as from the front. Dummy guns can be easily made to deceive an observer and are most effective.

Troops when on the march, should be trained to get off the roads very rapidly in response to some special signal denoting the presence of hostile aircraft. If hedges or

Much can be done to conceal trenches from above and this should be carefully studied, especially the positions for

*FINIS*

## INDEX

## A

## PAGE

Accommodation in billets	47
Active service, means of quartering troops on	47-48
Advanced guard, distance between parts of	13
duties of	13-14
infantry in	13
" to precede column	51
Advantages of cavalry over other arms	5
" , infantry	12
Air service and reconnaissance	138-146
Aeroplanes	66 '90
Alarm cartridge	128
Ambulance wagons, accommodation of	24
Field road space for	24
camp or bivouac space for	48
Ambulances Cavalry field composition of	24
" field composition of	21-24
in action	22 24
position on the march	22
Ammunition supply how and where carried	94 95
how replenished	95
Animals pack with infantry	11
Arms sentry to be furnished over	17
Artillery, arms of	7
" Battery, composition of	7
camp or bivouac space for	48
brigade composition of	7
duties in action	8-9
escorts to accompany	9
" field, Brigade Ammunition Column road	
space for	44
Artillery fire kinds of	10
in action	8
in the defence	9
tactical distribution of	8
in attack	8
in defence	9
in rear guard	9
actions	9
Artillery tactical distribution of, on outpost	9
" , on the march	8
sub-division of a battery	7



	PAGE
Artillery, weapons of	7
"    with outposts	9
Attack and defence of a river line notes on	111
"    "    tactical distribution of infantry	12
Attack, battalion in the	12-13
"    cavalry in the	4
"    company in the	78
"    convoys in	93
flank, most dangerous to the offenders	75
general notes upon duties in the	78
"    "    principle of distribution of infantry in	75
Attack, night, position of assembly and deployment for	89
"    notes on the	72
"    reports on positions for	36
strength of	76

## B

Battalion, composition of	10
"    in the attack	12-13
Battlefield, the advance to the	72
Battery, artillery, tactical sub-division of	7
Billets, accommodation in	47
"    close	47
Bivouac and camp spaces for artillery battery	48
"    "    "    cavalry regiment	48
"    "    "    engineering company	48
"    "    "    field ambulance	48
"    "    "    infantry battalion	48
Bivouacs points to be noted when furnishing re	36
ports on	36
Bridges, points to be noted when furnishing reports on	20
Brigade, infantry, composition of	36
Buildings points to be noted when furnishing re	123
ports on	36
Bullets, rifle, penetrative power of	36
Bush, points to be noted when furnishing reports on	

## C

Camp grounds, points to be noted when furnishing	37
reports on	68
Camp grounds vacated, information gained by	48
Camp or Bivouac, spaces for artillery battery	48
"    "    "    "    cavalry regiment	48
"    "    "    "    engineering company	48

	PAGE
Camp or Bivouac, spaces for field ambulance	48
" " " " infantry battalion	44
" " position of	48
" " protection in	48
Canals and rivers, points to be noted when furnishing reports on	37-38
Cartridge alarm	128
Cavalry, advantages they possess over other arms	5
" brigade, composition of	1
" disadvantages of	5
" Field ambulance, composition of	21
" " " road space for	44
" horses, advantages conferred by	5
" in attack	4
" in defence	4
" in rear guard action	4
" independent and protective	3
" on march with force of all arms	2
" on outpost	4
" order of march for	1
" reconnoitring, preceding infantry, distance	2
" regiment, camp or bivouac space for	48
" " composition and tactical sub-division of	1
Cavalry regiment, road space for	44
" section, composition of	1
" squadron, camp or bivouac space for	48
" " composition of	1
" " intervals between	44
" tactical distribution of	2
" troops, composition of	1
" vehicles with	1 2
" weapons of	5
" with outpost line	4
Communication between units at night	46
" chain of	31-32
" means of	41-42
" trenches	99
Company, in the attack	75
" in the firing line	78
" inter-communication	42
" officer, on outpost	60
" on outpost	61
Convoys, in attack	93
" meaning and distribution of escorts for	92
" notes on	92
Country points to be noted when furnishing reports on	37
Cover notes on	96
Covering fire	
" party	

## D

Defence and attack of a river line notes on	111
artillery in the	9
cavalry in the	4
general reserves in the	84
local reserves in the	83
notes on the	81
of villages	114
of woods	117
reports on positions for	36
supports in the	83
Defensive the three arms on the	80
Defile points to be noted when furnishing reports on	37
Detached and examining posts	17
posts	63
Disadvantages of cavalry	5
of infantry	12
Distribution tactical of cavalry	2
of engineers	6
of infantry	12-13
Division composition of	21
Divisional cavalry protection of infantry columns by	2
Donts to remember	29-30
Duties of outposts	57

## E

Embankments and cuttings	102
Enemy estimating strength of	28
points to be noted when furnishing reports on	37
Engineering field, notes on	192 129
Engineers during a retreat or rear guard action	6
during or prior to, an action	6
field company composition of	6
" " camp or bivouac space for	48
" " road space for	44
" on the defensive	6
" should accompany advanced guards	6
" tactical duties and distribution of	6
Entanglements, wire, high and low	125-6
Entrenching implement	101
Entrenching tools how and where carried	11, 62
" types of trenches	123
Escorts distribution of for convoys	92
Examining and detached posts	17 63
Examples of orders and messages	26 28

## F

Ferries points to be noted when furnishing reports on	37
field ambulances, camp or bivouac space for	48
" " cavalry, composition of	24

	PAGE
Field ambulances, cavalry, road space for	44
"    "    composition of	21
"    Company R E, composition of	6
"    engineering, notes on	122
Fire trenches, site and design for	123
Fires, information gained by	67
Firing line, composition of	78
"    "    in defence	83
"    "    the company in the	78
Flank attack most advantageous to offenders	75
"    guard, duties of	15-16
"    "    infantry in	15, 54
Fore points to be noted when furnishing reports on	37
Forest, points to be noted when furnishing reports on	37
Fortifications, object and general principles of	122

## G

General reserves duties of	75
"    on the defensive	84
position and meaning of	13
Ground notes on	119
Groups composition of	16
"    distance from piquets	16
Guards advanced	51
flank	54
rear to a force advancing or retiring	56

## H

Hedges	102
Hills and mountains points to be noted when furnishing reports on	37
Hints for commanders of reconnoitring patrols	68
Horses cavalry advantages conferred by	5
attention to	4

## I

Independent and protective cavalry division of	3
Infantry advantages they possess over other arms	12
attack and defence by	12-13
"    "    of general principle in distribution	74
Infantry battalion camp or bivouac space for	48
composition of	10-12
road space for	44
transport of	11 12
1st line transport with	11
train with	12
brigade composition of	20
disadvantages of	

	PAGE
Infantry flank guards	15-16
in advanced guards	13-14
in rear guards	14
machine guns with	18-19
on outpost	16-18
on the defensive	13
order of march for	11
rear guard action of	14-15
table of units of	20-21
tactical distribution of	10
sub-division of	10 90-91
Information how gained	67
notes on	65
signs to be noticed for	67
Inter-communication and orders notes on	26-47
Inter-communication bicycles for	2 6 11 23
Inter-communication company	42

## K

Kitchens position of	49
----------------------	----

## L

Lakes points to be noted when furnishing reports on	37
Latrines position of	49
Length of march	45
Local reserves in defence	83
meaning of	12
Look-out places points to be noted when furnishing reports on	37

## M

Machine guns	18
best range for	19
chief uses in attack and defence	18
composition of crew	19
disadvantages of	19
recent notes on	19-20
Map reading notes on	130-135
Maps distribution of troops on	43
March length of	45
problems points to be remembered	45
Marches artillery, order of	8
cavalry order of	1
infantry	11
night	88
pace on	89
notes on	43
conditions responsible for retarding	46

	PAGE
Marsh points to be noted when furnishing reports on	37
Messages and orders examples of	26-35
important sent by two messengers	41
rules as to wording	25-26
Mountains and hills points to be noted when furnishing reports on	37

## N

Night attacks	88
, marches	89
, , communication between units on	88
" pace on	89
, operations distribution for	88
" notes on	88
Notes, general, on outposts	57
" " upon duties in the attack	72
" on attack and defence of a river line	111
" " convoys	92
" " cover	96
" " defence of villages	114
" " field engineering	102 129
the German War	5
" " ground	119
" " map reading	130
" " marches	44
" " night operations	88
" " quarters	47-48
, upon the defence	81

## O

Objects distance can be distinguished by sight	71
Obstacles	108
" diagram of	127
Officer, superior	28
Officers position of in an attack	76
Operation orders substance of	30
Operations night distribution for	88
" " notes on	88
Order of march, ambulances	22
" " artillery	8
" " cavalry	1
" " infantry	11
Orders, and messages examples of	25
" operations substance of	25
" rules as to wording	
" rules with regard to	
" verbal	



	PAGE
Reports points to be noticed when furnishing	36-39
Reserves general duties of	75-86
position and meaning of	13
in the defence	86
local, in the defence	86
" position and meaning of	13
strength of	13
Resistance by outposts	64
Rifle bullets penetrative power of	123
Rivers and canals, points to be noted when furnish ing reports on	37 38
Rivers attack and defence of, notes on	111
Road spaces for artillery battery	44
" " for cavalry regiment	44
" " for infantry battalion	43 44
Roads points to be noted when furnishing reports on	38
Rules, as to wording orders and messages	25

## S

Section	1
Sentry,	61
Shrapn	8
Sight, by	71
Signs	67
Situation, appreciation of a	136
Sound rate of travelling of	68
Sounds, information gained by	71
Squadron cavalry, composition of	1
Starting point, selection of	45
Stations points to be noted when furnishing reports on	38
Strength of attack	76
Sub division tactical of artillery	7-8
" " of a cavalry regiment	1
" " of infantry	10-21
Superior officer	27
Supplies, points to be noted when furnishing reports on	38
Supply, ammunition how and where carried	94
how replenished	94
Supports, distance from piquet line	17
" in the defence	83
" meaning of	12
" to furnish sentry over arms	17

## T

Table of the units of infantry	21
Tactical distribution of artillery	8
" " of cavalry	
" " of infantry	



### Anticipatory Pensions.

342. (a) A special audit register should be opened in Form 23, in which should be entered on the left side the orders for Anticipatory Pensions and Gratuities passed under Article 925 of the Civil Service Regulations (columns 6 to 9 being left blank), and on the right side, month by month, the payments made against them. The orders should be entered for the whole province in consecutive order, and when final adjustment of the payment is made against the final order granting the pension or gratuity, full note of it should be made in the Remarks column.

(b) This audit register must be reviewed by the Accountant General personally every half-year (beginning of April and beginning of October), in order that he may see that no undue delay has occurred in the final settlement of the cases.

1. When the final pension or gratuity is sanctioned, it should be dealt with in the pension or gratuity audit register as covering the anticipatory order, and not as being in continuation of it, and the order issued for payment of anticipatory pension recalled.

2. It is not necessary that an Anticipatory Pension Payment Order should be recalled before the final order is issued. All final Pension Payment Orders must, however, be forwarded to the Treasury Officers concerned under cover of a special letter in Form No 24 A. The subsequent return of the Anticipatory Pension Payment Order, as contemplated by that letter, should be carefully watched through the special audit register of anticipatory pensions, in the "Remarks" column of which the date of issue of the final and the date of return of the anticipatory orders should be noted under the initials of the Gazetted officer in charge.

### Political Pensions

343. A special procedure in regard to the issue of pension payment orders in the case of groups of Political pensioners, who are paid by, or are in charge of, a Political Officer, is prescribed in Article 335, Civil Account Code, Volume II. A single order should be issued for the whole group in C A C Form 40, each entry having a number in the prescribed column of the form, thus,  $\frac{330}{1}$   $\frac{330}{2}$  and so on, when 330 is the registered number of the whole document.

### Miscellaneous

#### *Report of Death*

344. (a) The death in India of every European pensioner other than a pensioner of the Army or Navy should be reported to the local Government by the Audit office which passed his pension bills. This report should be submitted in C A C Form 31, *vide* Article 40, Civil Account Code, Volume I.

(b) A quarterly statement should also be forwarded to the Director of the Royal Indian Navy showing the deaths, within the quarter of report, among pensioners of the Royal Indian Navy. The report should show the name, rank, and date and place of death.

1. The statement is due for transmission within ten days of the close of the quarter. A blank statement need not be sent.

(c) An annual return of all retired members of the Services, including the Indian Civil Service, who died in India during the preceding twelve months and whose names had been shown in the last issue of the India Office List prior to the date of death, should be sent direct to the Editor, India Office List, so as to reach him before the end of December each year—*Vide* Article 40 (b) of the Civil Account Code, Volume I.

### *Transfer to London.*

345 When payment of a pension is transferred to London, the last pay certificate given to the payee must contain words declaring that no further payment will be made in India. The certificate should be in Form 27.

No 122

max  
Offi  
tion  
is r

of pensions and the responsibility of the Government of India or the Government of the Province in connection with reports on these matters. Modifications may be made in the case of the Government of India or the Government of the Province. The relevant Audit Manual of the Government of India or the Government of the Province should be consulted.

the  
Aud  
adj  
in the case of (1) by the  
authorised the pension out of India, whether or not the pension is debitable to one or more Governments.

*Note*—When a medical certificate is not furnished with a commutation case, the Audit or Accounts Officer should ask for it or a certified copy of it before reporting the commuted value of the pension.

346. Deleted.

347 Deleted.

### *Special Annual Enquiries.*

348. All Accountants General are required, by 15th November each year, to make out lists of the pensioners, whether Political or Service, paid from each treasury, whose age is shown in the audit register to be over seventy; and to send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be tested by special enquiries.

### *Auditors' Duties.*

349 The following are the more important points for the attention of auditors:—

1. (a) See that the vouchers are in proper form

(b) Check the details and the income-tax deductions (see Note under clause (k) of Article 131 and Article 45, Civil Account Code, Volume I).

- (c) See that stamps are affixed when necessary and punched.
- (d) See that, except in the case of pensions of persons who die before the issue of a pension payment order, no pension is paid for which a pension payment order has not been issued, and that only pension actually due has been paid; also that sanction has been obtained for payment of arrears.
- (e) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions.
- (f) See that, when a pensioner does not appear in person, a life certificate is attached.
- (g) In the case of pensions terminable on marriage—
- (i) see that the prescribed certificate is submitted every half year;
  - (ii) conduct a full audit of the pensions paid in January and July, in addition to the test-audit carried out under the provisions of Article 135;
  - (iii) make a note of the receipt of the prescribed declaration in the audit register of special pensions; and
  - (iv) see that the treasury officer has furnished particulars and date of last payment in the case of pensions for which declarations have not been furnished in the months of January and July
- (h) Record the payments in the proper registers—Political, Superannuation, or Special, as the case may be
- (i) Enface the vouchers, showing clearly the detailed head or heads to which the pension should be debited.
- (j) Stamp them with the "Admitted" or "Objected to" stamp.

No. 86.

*Page 159, Article 349, Clause (l)—**Delete this clause.*

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 86, dated the 1st June 1936.]  
 (a) In case of a treasury pension, compare the signature with that given in audit register.

2. On the death of a pensioner see that the pension payment order is returned for cancellation

3. Note deaths and transfers in the audit register and pension payment order register, and have the notes attested by a Gazetted Officer. The entries in these registers should be scored through in red ink when a pension is permanently removed.

4. Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

(c) An annual return of all retired members of the Services, including the Indian Civil Service, who died in India during the preceding twelve months and whose names had been shown in the last issue of the India Office List prior to the date of death, should be sent direct to the Editor, India Office List, so as to reach him before the end of December each year—*Vide* Article 40 (b) of the Civil Account Code, Volume I.

#### *Transfer to London.*

345. When payment of a pension is transferred to London, the last-pay certificate given to the payee must contain words declaring that no further payment will be made in India. ~~The~~

#### No 129.

*Page 158, Article 345-A—*

*Substitute the following for this Article—*

345-A The procedure for commutations of pensions and the responsibilities of the Accountant General concerned.

Accountant General concerned.

[Audit Code, Vol I, 1st Edn. (2nd Rep.), No. 129, dated 1st February 1937.]

the report on the application will be made, in the case of (1) by the Audit or Accounts Officer in whose books the pensionary charge is adjustable and in the case of (2) by the Audit or Accounts Officer who authorised the payment of the pension out of India, whether or not the pension is debitable to one or more Governments.

*NOTE.*—When a medical certificate is not furnished with a commutation case, the Audit or Accounts Officer should ask for it or a certified copy of it before reporting the commuted value of the pension.

346. *Deleted.*

347. *Deleted.*

#### *Special Annual Enquiries.*

348 All Accountants General are required, by 15th November each year, to make out lists of the pensioners, whether Political or Service, paid from each treasury, whose age is shown in the audit register to be over seventy; and to send each list to the Treasury Officer concerned, with the request that the continued existence of the pensioners may be tested by special enquiries.

#### *Auditors' Duties.*

349. The following are the more important points for the attention of auditors—

1. (a) See that the vouchers are in proper form.

(b) Check the details and the income-tax deductions (see Note under clause (k) of Article 131 and Article 45, Civil Account Code, Volume I).

- (c) See that stamps are affixed when necessary and punched.
- (d) See that, except in the case of pensions of persons who die before the issue of a pension payment order, no pension is paid for which a pension payment order has not been issued, and that only pension actually due has been paid ; also that sanction has been obtained for payment of arrears
- (e) See that the certificate that no pay was received from any Government office is invariably signed in the case of service pensions.
- (f) See that, when a pensioner does not appear in person, a life certificate is attached.
- (g) In the case of pensions terminable on marriage—
  - (i) see that the prescribed certificate is submitted every half year ;
  - (ii) conduct a full audit of the pensions paid in January and July, in addition to the test-audit carried out under the provisions of Article 135 ;
  - (iii) make a note of the receipt of the prescribed declaration in the audit register of special pensions ; and
  - (iv) see that the treasury officer has furnished particulars and date of last payment in the case of pensions for which declarations have not been furnished in the months of January and July.
- (h) Record the payments in the proper registers—Political, Superannuation, or Special, as the case may be.
- (i) Enface the vouchers, showing clearly the detailed head or heads to which the pension should be debited.
- (j) Stamp them with the “ Admitted ” or “ Objected to ” stamp

No. 86.

*Page 159, Article 349, Clause (l)—*

*Delete this clause.*

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 86, dated the 1st June 1936.]  
 (iii) In case of a permanent pension, compare the signature with that given in audit register.

2. On the death of a pensioner see that the pension payment order is returned for cancellation

3. Note deaths and transfers in the audit register and pension payment order register, and have the notes attested by a Gazetted Officer. The entries in these registers should be scored through in red ink when a pension is permanently removed

4. Note Anticipatory Pensions in a separate register which should be laid before the Accountant General twice a year (beginning of April and beginning of October).

## Chapter 14.—Interest Payment Audit.

Audit by Accountant General .	350	Audit by Public Debt Office . .	353
Lists for the Public Debt Office .	352		

### Audit by Accountant General.

350. The audit of interest payments is divided between the Audit Officers of Government and the ~~Public Debt Office~~ <sup>Public Debt Office, *Public Debt Office, Part 7, India*</sup>. The former are to assume that the principal sum stated in the interest register is the correct amount upon which interest is to be paid, and also that interest has not been already paid for the half-years for which claim is made. But in all other respects, and especially as to the correctness of the calculation of the interest and income-tax (*vide* Article 45, Civil Account Code, Volume I) and the casting of the totals, the vouchers are subject to regular examination and audit.

1 Vouchers in which the signature of the disbursing officer or of the payee, or the particulars of the loan, or the numbers, or the capital sum of the several notes, or the number of half-years for which interest was paid, are wanting, should be returned for correction.

351. The Accountant General's audit of the interest vouchers (see Form IV in Appendix II of the Government Securities Manual) will be conducted in the following way. The auditor should see—

- (1) that the amount entered in the column "Amount of half-yearly interest" is really one half-year's interest upon each amount stated in the column "Amount of each Note";
- (2) that the "total amount due" is the half-year's interest multiplied by the number of half-years entered in the column provided for the purpose;
- (3) that the "Amount due" column is correctly totalled,\* and the total correctly carried into the schedule (Form 14 of the Government Securities Manual), and into the proper column of it;
- (4) that the receipt is properly signed, either by the person named as the holder or by his representative;
- (5) that income-tax at the maximum rate is deducted from the amount of interest due, unless the owner of the security has produced, with his receipt for the interest, a certificate signed by the ~~holder~~ <sup>income-tax officer</sup> authorising exemption or levy of a lower rate. *vide* Paragraph 61 of Part III of the Income-tax Manual.

### Lists for the Public Debt Office.

352. After this has been done, for each of the two schedules of payments, the auditor should put aside the schedules and total all the vouchers by loans, and number them consecutively for each loan, in blue pencil, in

the upper right-hand corner. To each bundle should be added a covering list, in Form 27, of which the totals must be checked to see that they agree with the total debits in the month's accounts against each loan.

**NOTE**—Bearer bond coupons and stock interest warrants should not be included in the lists of vouchers for interest payments on promissory notes, but there should be separate covering lists for each class of vouchers, viz., vouchers for interest payments on promissory notes, stock interest warrants, and bearer bond coupons.

353. The vouchers, together with the covering slips, should then be sent to the Public Debt Office, Calcutta, for further audit.

354. These lists should not, however, be sent one by one, but should go together, as soon as completed, with a covering statement in Form 28, which is due for transmission on the last day of the following month.

#### Audit by Public Debt Office

355. The Public Debt Office should post the payments from the vouchers into their audit registers and check them in the following respect : (1) that the amount of the promissory note is correctly stated in the voucher ; (2) that interest has not been twice paid for the same half-year

### Chapter 15.—Deposit Audit.

Receipt Registers . . . . .	356	Statement of Lapses . . . . .	360
Audit of Payments . . . . .	357	Refund of Lapses . . . . .	361
Clearance Register . . . . .	358	Plus and Minus Memorandum . . . . .	362
Proof of Posting . . . . .	359	Personal Deposits . . . . .	363
		Deposits of Local Funds . . . . .	367

#### Receipt Registers.

356 The extract registers of receipts of deposits, after being reviewed, should be filed in district files, the re-payment columns for months already passed being first scored through, so as to prevent future errors.

NOTE.—The scoring through of the columns for the months already passed may be dispensed with at the discretion of the Accountant General.

#### Audit of Payments.

357 The extract re-payment registers, as received, should be taken up (after the necessary comparisons are made between the vouchers and the entries in the register, Article 204), and the re-payments examined by being posted in the proper column of the receipt registers or clearance registers against the entries of receipt. If the re-payment exhausts the balance at credit of the item, a line should be drawn from the last re-payment entry to the total re-payment column in which the total re-payment should be entered; if the re-payment does not exhaust the credit, it will be found convenient to enter the balance in pencil under the last re-payment. At least 8 per cent of these postings should be examined by some one other than the clerk who made them, and the examination should be extended to the amount entered in the third column of the extract register of re-payment as the amount or balance of the original deposit.

1. See items 8 to 13 under Article 135.

#### Clearance Register.

358 The receipt registers of any year provide for the entry of re-payments made during the same and the next account year. After that, the balances which do not lapse under Article 206, Civil Account Code, Volume I, will be detailed in the clearance register received from the treasury (Article 204, Civil Account Code, Volume I). The items in this register must first be agreed by the Superintendent of the section himself with the balances worked out against the several entries in the original extract receipt register, and then the latter should be laid aside and future re-payments recorded only in the clearance register. Space



is provided herein for record of re-payments for two more years, and any outstanding balances after that will, in the ordinary course, be credited to Government.

1. This return should be scrutinised in detail by a Gazetted Officer, and a half-margin memorandum should be prepared, wherein should be noticed every item whose receipt, or long retention, is in any way remarkable. This memorandum should be sent to the Treasury Officer, in order that he may give his explanation and return the paper in original for further consideration, action and record.

2. An intelligent supervision of the work of his section by the Superintendent is the chief security for its efficiency, and one important method of exercising this supervision is the examination of the clearance registers and statements of lapses. That this examination may be complete, it is necessary that it should be carried out before the registers and statements are made over to the deposit checkers. The balances to be carried forward into the clearance registers and statements of lapses should be first worked out in the receipt and clearance registers in use by the clerks concerned, and then compared by the Superintendent with the new clearance registers and statements of lapses received. The result of this examination will furnish the Superintendent with a good indication of the character of the work of his section.

### Proof of Posting

#### No. 87.

#### Page 163, Article 359—

Substitute the words "detail book" for the words "consolidated abstract" in lines 11, 14 and 15 of this Article.

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No. 87, dated the 1st June 1936.]

with the total of the re-payment register of the district for the month, and ticked off by the deposit checker in token of the agreement. The summation of the red ink district totals will give the provincial total of re-payments during the month, and it should be compared with the charge in the ~~consolidated abstract~~ and marked "Agreed" by the Superintendent, Book Department. The postings on the receipt side of the proof-sheet made from the receipt registers should be similarly totalled and the provincial total for each month agreed with the ~~consolidated abstract~~. After the close of the year the necessary entries in the last five columns of the proof-sheet should be made and the closing balances thus worked out should be agreed with the opening balances of the new clearance register.

NOTE.—At least 5 per cent of the totals of the re-payments posted in the receipt and clearance registers should be recast by some one other than the deposit checker who originally made them. It would be well too for the Superintendent himself occasionally to examine the totals in this way.

### Statement of Lapses

360. On receipt of a statement of lapses, the Superintendent must effect an agreement in detail between the amounts reported for credit by local officers and the balances worked out in the original extract receipt registers or in the clearance registers to which the balances were transferred. The balances lapsing must be entered in these registers as well as in the proof-sheet in the column headed "Lapsed and credited to Government," and the statement being verified by the Superintendent

will then be used for the preparation of the necessary transfer entry crediting the amount to Government. The particulars of the entry should be noted upon the statement.

1 The deposits of the Appellate Branch of the Calcutta High Court do not lapse till five years have expired

2 See Rule 2 to Article 358

### Refund of Lapses.

361 When application is made for refund of a lapsed deposit, a note of it should be made against the entry of the deposit in the statement of lapses, which has already been tested by the method prescribed in Article 360. The officer who signs the order for refund should also initial the entry of refund order in the statement of lapses. The fact of payment should be noted in the number book of the orders, Form 30, under the initials of the Superintendent in the prescribed column.

NOTE 1.—In the case of repayments of deposits which are made after the original District Registers of Receipts have been destroyed (*vide* Note to Article 207, Civil Account Code, Volume I) the audit of the refund will be confined to seeing that a lapsed deposit of the particular amount in question is actually outstanding in the statement of lapses, the verification of the claimants' title to the refund being left to the authority who signs the application for refund in Civil Account Code Form No 30.

NOTE 2.—In case of lapsed deposits paid without pre-audit by the Accountant General, under orders of Provincial Governments, with the concurrence of the Auditor General, a note of the refund should be made against the entry of the deposit in the statement of lapses. It should also be seen that the item was really received, was earned to credit as lapsed and drawn by a person who might have drawn it any time before the lapse.

### Plus and Minus Memorandum

362. The deposit checker must be careful to see that the receipts, re-payments and balances are correctly brought forward in the *plus* and *minus* memorandum attached to the deposit accounts, and specially that any lapsed items are correctly written off. He should also see that the closing balance for March agrees with that of the proof-sheet.

### Personal Deposits.

363. The audit of re-payments in the case of personal deposits is confined to seeing that there are proper vouchers in support of the amount repaid, and that the re-payments do not exceed the balance at credit of the particular account.

364. When Civil or other Courts bank with the treasury, themselves submitting the detailed accounts of deposits, the auditor, besides auditing these detailed accounts, must agree the totals of the receipts and payments with the figures reported from the treasury.

365 and 366. *Deleted.*

### Deposits of Local Funds.

367. The receipts and payments at treasuries on account of Local Funds having banking accounts with Government are reported by Treasury Officers in *plus* and *minus* memoranda—see Article 525 of the Civil

Account Code, Volume II. The entries in these memoranda should be checked by the district auditor, special attention being paid to balances so as to guard against any fund overdrawing its account ; see Article 220-A of Civil Account Code, Volume I. Overdrawals should always be brought to the notice of Government.

368. The memoranda should then be posted in broadsheets, one for each Local Ledger Head under " Deposits of Local Funds ", in form 30-A.

The total figures for receipts and payments for the whole province as shown in the respective broadsheets should then be agreed monthly with the Detail Book.

369. If the local Government has ruled that expenditure incurred in the Public Works Department on the execution of works on behalf of a Local Fund should be charged to the " Deposits of Local Funds," *vide* paragraphs 467 to 471 of the Public Works Account Code, or if receipts in connection with Local Fund works are realised by Public Works Officers, such charges and receipts should also be taken into account in working out the balances of the Deposits of Local Funds, suitable alterations being made in the forms of *plus* and *minus* memoranda and of broadsheets. The net additions to or deductions from the balances of each Fund on account of expenditure and receipts referred to above should be intimated to the Treasury Officer for correcting his memoranda and also to the administrators of the Fund.

1. Arrangements should in addition be made for communicating to the administrators of Local Funds the details of the transactions in the Public Works Department when such transactions increase or decrease the balances under " Deposits of Local Funds."

## Chapter 16.—Bill Audit.

General Explanation . . . . .	370	Foreign Bills . . . . .	386
Bill Checker . . . . .	372	<i>Consolidated Issue List</i> . . . . .	387
Issue Lists . . . . .	373	<i>Cancelled Bills</i> . . . . .	388
Paid Lists . . . . .	374	<i>Correction of Errors</i> . . . . .	389
Posting of Payments . . . . .	375	<i>Check of Payments</i> . . . . .	390
Check of Posting . . . . .	380	<i>Lapsing of Bills</i> . . . . .	391
Lapsed Bills—		<i>Accounts</i> . . . . .	392
<i>Credit to Government</i> . . . . .	384	<i>Military Treasure Chest Bills</i> . . . . .	394
<i>Payment</i> . . . . .	385		

## General Explanation.

370. The check on issue and payment of Supply Bills and of Transfer Receipts will be carried out on precisely the same plan, and accordingly the word "bills" in the following instructions includes both "Supply Bills" and "Transfer Receipts,"—only the documents and registers for Supply Bills must always be kept distinct from those for Transfer Receipts. Articles 372 to 385 are worded as if they apply to local bills, but the procedure in the case of foreign bills follows the same course, with the exception of the differences explained in Articles 386 to 393.

371. It must be remembered that the check required is not merely the mechanical one, which sees that all issues are duly brought to account, but includes the further one of seeing that each is covered by due authority. The issue lists should, therefore, be reviewed by a Gazetted Officer or Superintendent, those of several districts being taken each month, and explanations of improper issues should at once be called for. It is not right in all cases to accept without question the allegation that a transfer receipt was granted for public purposes.

371-A Remittance Transfer Receipts issued by Military Account-Officers and paid at Civil Treasuries will be retained by the Civil Accountant General for audit and final custody (*vide* note under Article 53, Account Code). The Civil Accountant General should take care to check carefully the paid Remittance Transfer Receipts with the Treasury schedules before the latter are passed on to the Military Accounts Officers. The responsibility of seeing whether the Remittance Transfer Receipts have been issued in accordance with the conditions and limitations prescribed therefor will devolve on the Military Test Audit Staff.

## Bill Checker.

372. The system of local bills check is not the same in all provinces, but it will generally be found convenient to entrust the final check, namely, that of each payment against the corresponding issue, to one clerk, the Bill Checker.

### Issue Lists.

373. On receipt, with the cash account, of the list of bills drawn on treasuries within the province, the district auditor will check the totals and agree them with the entries in the cash account, and after review will make over the lists to the bill checker who will paste them in files so arranged that three months' issue lists of one district for either class of bills will be kept together in order. The district auditor will initial each issue list, and the answering entries in the cash account in certification of their agreement, and the bill checker must not accept the issue list without such initials.

### Paid Lists.

374. Similarly, it will be the duty of the district auditor to make over each bills-paid schedule, after he has checked it in detail with the vouchers, proved its total, and agreed it with the entry in the list of payments, and initialled it and the list of payments in token of such agreement. The paid vouchers will be kept with the vouchers of the paying district in bundles or in a file, but arranged in the order in which they were received from the district, which will be the order of payment and of voucher number.

### Posting of Payments.

375 The bill checker will take up the schedules of paid bills along with the quarterly files of issue lists, and in the latter post the amount of each payment in the column provided for the month of payment, observing whether in each case the amount paid exactly ~~tallies~~ <sup>corresponds</sup> with the amount of the bill issued.

376 The payments in the ing months  
will be posted in the and those  
during the f issue in  
line will  
... or that month  
... of a subsequent month  
... the payments of each month will  
... foot of each column and initialled by the bill

At the close of a quarter the issues of the previous quarter remaining unpaid will be listed on paper, foolscap size (Form 31), to be called "Old Bills List"; and the bill checker will initial each item in the issue lists as he transfers it to the old bills list in token of the amount having been transferred.

378 At foot of the payment columns on the right-hand page of the form, the total payments of each month (there will be very few) will be separately shown and initialled by the bill checker.

379. After all the payments have been noted in the several issue lists of the months in which they were drawn and in the old bills lists, the total of the amounts so noted in the issue lists for each month and

the old bills lists must be entered in a monthly Agreement Sheet, Form 32. The grand total payments of the month should correspond with the total charge in the detail-books, and the total payments for each district can then be posted into the broadsheet mentioned in Article 381.

### Check of Posting.

380 Before the unpaid bills are transferred to the old bills list they will be carried into the balance column of the issue list, and the total of the balances, *plus* the payments, will be agreed with the total of the issue list. The total of the amounts transferred to the old bills list will be agreed with the total of the amounts in this balance column.

381. The monthly district totals of payments on account of each year shown in the Agreement Sheet, as also the monthly receipts from the issue lists, will be posted into a Broadsheet of Local Bills, Form 33.

382 The monthly provincial totals at the end of the broadsheet will be agreed with the Detail Books, the differences of each month being shown at foot. At the close of the year the items making the net difference will be clearly stated, and the net difference will be carried forward to next year's broadsheet with the balances of each district. The Superintendent will satisfy himself that the work has been correctly done, and the Superintendent of the Book Department will initial the monthly totals in token of their agreement with the Detail Books.

383 There will be separate files for the issue lists of each quarter, which will be sent to the record-rooms as soon as the old bills lists have been posted from, and agreed with, the balances in them. The old bills lists and broadsheet will be printed and bound.

### Lapsed Bills.

#### *Credit to Government*

384 The balances left at the end of the third year after the year of issue will lapse, and be carried to the credit of Government in the final account for March. If the postings of payments on the issue lists and old bills lists have been duly agreed with the ledger entries of payments month by month, there should be no possibility of error in taking out these balances; but it will be convenient early in March each year to extract from the old bills lists all bills still unpaid, and from this statement to collect all drawn on each treasury and to forward lists thereof in Form 34 so as to reach the treasury concerned by the end of March, together with a letter in the following terms:—

“The bills detailed in the accompanying lists drawn in the year \_\_\_\_\_ on the treasury are still not marked as paid in the records of this office, and if not paid before 31st current, will be carried by the undersigned to the credit of Government. Any which may be found unpaid at close of that day's business should therefore be marked off as “lapsed” in the check register of bills payable; their total should be deducted from the statement of liabilities of the treasury, and the accompanying list filled up and returned. The date of payment or cancellation of any bill here wrongly shown as outstanding should be entered in the column of Remarks, so that bills unmarked will be taken as lapsed. Any bills not mentioned in this memorandum, which from the check registers of bills payable may appear to be outstanding, should be noted at foot. Bills which have lapsed cannot be paid without the special sanction of the undersigned.”

*Payment.*

385. When sanction is given to payment of a lapsed bill, it should be noted in the extracted statement of outstandings, on which the date of payment should also be recorded on receipt of the paid voucher with the list of payments.

*Foreign Bills.*

386. With regard to foreign bills, the procedure differs in several points which are explained in the following Articles.

*Consolidated Issue List.*

387. After check of the issue lists against the cash accounts, the district auditors will transfer them to the bill checker, who will post the details in lists for the several provinces in Form 35, arranging the drawing treasuries in the order of the separate publication entitled "List of Treasuries and Sub-treasuries in India." The posting should be totalled afresh, in order that the district total carried into column 6 of the forms may be checked by the total given in the district statement. The list of foreign bills paid (see next Article) should then be obtained from the district auditors, and the details of their cancellation will be posted in red ink at foot of the outgoing lists of bills drawn. These provincial lists will then be severally presented to the Book Department for agreement with the credits (and the charges under cancelled bills) in the detail-books, and will then be despatched to the Accountant General concerned without further delay, the due date for transmission being the 10th of the second following month except in the case of the Accountant General, Central Revenues, where it is the 17th of the second following month. No office copy of the lists need be kept.

1 In the case of entry of a bill drawn on Nowgong without the addition of Bundelkhand or Assam or on Hyderabad without the addition of Deccan or Sind, the district auditor should at once write to the drawing treasury, in order to make sure that the entry has not been made in the wrong form, if a mistake has occurred, a memorandum of correction should at once be sent to the Accountant General of each province, and the error corrected by entries in the next list despatched.

*Treatment of Cancelled Bills.*

388. If any bill drawn on another Government has been cancelled, its amount will be charged in the schedule of foreign bills paid, submitted by the re-payment treasury (see Article 387 of the Civil Account Code, Volume II), the entry being supported by the cancelled bill; and the district auditor will in red ink deduct from the total of each province the amount of bills cancelled, so that there may be, for each province, a pair of figures,—one set representing the payments on cancellation of bills locally drawn on other provinces, and the other those of bills drawn by other provinces.

*Correction of Errors.*

389. If a bill drawn on one province has been wrongly entered in the list of bills drawn on another, it will be treated in the next list sent

to the province which has been wrongly credited just as though it had been cancelled, and will be entered in the list sent to the province actually drawn on as a new transaction.

### *Check of Payments.*

390. The check of bills paid with the issue lists received from other Audit offices and with the old bills lists will be conducted in the same way as that of local bills. The first duty of the bill checker, on receiving a new list of bills drawn, will be to mark off all the bills reported on it as cancelled, by noting the month in the proper column, but he will enter 0-0-0 in the column of "Amount paid" instead of the amount of the bill. The monthly proof of posting by comparison with the Detail Books will be effected as in the case of local bills, the name of the province being entered in the broadsheet in place of that of the issuing treasury.

### *Lapsing of Bills.*

391. At the close of each year the old bills lists for the third preceding year will be taken up, and a list of all bills still unpaid should be prepared for each treasury drawn upon, in the same way as for local bills. These will be forwarded to the Treasury Officers concerned for verification. On the return of these original statements the amount of lapsed bills will be adjusted to credit of "XXXV.—Miscellaneous" and debit of "Foreign bills"; any future payment of such a lapsed bill will be charged to Refunds, as in the case of local bills.

### *Accounts*

392. The amount shown in the consolidated issue lists will be credited in the Account Current with the province drawn upon under head III or IV, sub-heads Foreign Supply Bills payable and Foreign Remittance Transfer Receipts payable, and the amount of cancelled bills (including bills wrongly entered in the issue list of one province but subsequently transferred to another province) will be charged to the head which received the original erroneous credit. The province drawn upon will respond by debit or credit to Account Current with the drawing province by credit or debit to "T. Remittances," under the local ledger heads, 'Foreign Supply Bills' and 'Foreign Remittance Transfer Receipts'. Credit even for a bill wrongly entered will be accepted, though the error will be noticed in the Objection Statement, in order that it may be corrected in a subsequent account, the debits for such corrections being checked with the original credits.

393. The payments of the bills will be charged direct to the head "Foreign Supply Bills" or "Foreign Remittance Transfer Receipts" in the accounts of the province drawn on.

1. Although the bills of the several drawing provinces are lumped together, without distinction, under "Foreign Supply Bills" and "Foreign Remittance Transfer Receipts," the forms in which treasuries report their payments should not be changed, as the separate details there given will facilitate finding the entries.



**Military Treasure Chest Bills.**

394. On receipt of the issue lists from the drawing treasuries, the auditor will credit the amount to Account Current between Civil and Military under head I and make over the lists to the bill checker who will carry out the check as in the case of local bills.

395. The paid lists will be received with the Military Exchange Accounts, and the balance of bills outstanding will therefore be verified by the Account Current Branch, and not by the Book Branch as in the case of local bills.

## Chapter 17.—Remittance Audit.

Remittance Check Register . . . . .	396	Agreement with Detail Books . . . . .	399
Posting the Register . . . . .	397	Entry in Accounts . . . . .	401
Differences . . . . .	398	Small Coin Depôts . . . . .	402

### Remittance Check Register.

396 For the check of local remittances, a register (Form 36) will be maintained, of which the pages should be neatly ruled in blue ink before the book is bound. The first part of the register will record the cash remittances between treasuries within the province, and thereafter separate sheets should be set apart for remittances between treasuries and each of the departmental officers (other than Public Works and Forest officers) rendering accounts to the Civil Accountant General, such as those of the Customs, Opium and other Departments and small coin depôts. For such of these departments in final account with the Civil Accountant General as both send cash to Civil Treasuries and also draw cash thence to be credited by themselves and accounted for, two sheets will be required, one for the debits of Revenue Treasuries to be answered by departmental credits, and the other for departmental debits to be met by credits in the treasuries. For departments with which Accounts Current are exchanged, such sheets will not be necessary.

1. The check on foreign remittances is effected in the office of the Controller of the Currency.

2. The procedure for checking Public Works and Forest Remittances is described in Chapters 32 and 39, respectively.

### Posting the Register.

397 On receipt of a list of payments, as soon as the vouchers for miscellaneous payments have been checked with it, and before audit commences, all remittances charged should be posted in the remittance check register by the district auditor concerned; and, in like manner, on receipt of the cash account, the first operation should be to post the acknowledgments of remittances in the same register against their respective debits. In the rare case of a credit preceding a debit, it should be posted against the first vacant line of debit, and should be pointed out to the auditor in whose account the debit must be looked for, in order that he may watch for it and post the answering entry in the proper place.

### Differences

398 When the credit does not tally with the debit, the auditor who posts the credit must bring the difference to the notice of the debiting auditor, in order that he may proceed to its adjustment. The unadjusted balance will be carried forward, and the adjustment when made must be noted in the remittance check register.

NOTE.—In the case of remittances between treasuries under the audit of the Accountants General, Punjab, United Provinces, Bengal, Bihar and Orissa, Central

Provinces and Bombay and the Comptrollers, North-West Frontier Province and Assam, a list of unadjusted debits and credits is made out and entered in the details of remittances in transit in Form III, which under Article 420 (b) of the Code of the Currency Department, is forwarded to the Deputy Controller of the Currency for verification. Any discrepancy in the list of remittances in transit brought to light by the Deputy Controller of the Currency should be reconciled in correspondence either with him or with the treasury concerned.

### No. 89.

Page 173, Article 399—

*Substitute the following for the first two lines of this Article :—*

"As soon as the posting of the Detail Book is commenced, the District Auditor should total the".

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No 89, dated the 1st June 1936]

totals in the Detail Books. The unadjusted debits and credits should then be carried forward in full detail to the check register of the next month, after comparison, in the case of remittances between treasuries, with the information regarding them given in the local Cash Balance Reports or with the list of local remittances in transit verified by the Deputy Controller of the Currency, *vide* Note to Article 398.

400. If any remittance has remained outstanding for an undue time, enquiry should at once be instituted.

### Entry in Accounts.

401. Cash remittances from one treasury to another of the same audit circle are classed as 'local cash remittances' and adjusted under the head 'Cash remittances between treasuries'. Cash remittances between treasuries in different audit circles are debited and credited to the head 'Foreign Remittances'. The Controller of the Currency watches the adjustment of the transactions head; see the Currency

should be treated as "Local Remittances," and entered as such in the check register and in the accounts.

403 Remittances to or from depots in other provinces should be dealt with as "Foreign Remittances"

## Chapter 18.—Miscellaneous Audit.

General Rule . . . . .	401	Renewal and Enforcement <del>for</del> on Gov- ernment Proprietary <del>N</del> ces . . . .	411
Special Charges . . . . .	405	Advances . . . . .	412
Cost of Land . . . . .	406	Permanent Advances . . . . .	417
Alienation of Government Land . . . . .	408	Borrowings . . . . .	420
Refunds . . . . .	409	Appropriation for Reduction or Avoid- ance of Debt. . . . .	420-B
Discount on Stamps . . . . .	410		
Payment of fees . . . . .	410-A		

## General Rule.

404. For some payments falling under this head there is no prescribed rule regarding the record of audit. But in every case, even when the audit is not specially recorded, the auditor must see that he has a sufficient voucher and sufficient authority to pass it.

1 See items 8 to 13 under Article 135.

## Special Charges

405. The register prescribed in Article 313 affords the means of recording the audit of specially sanctioned charges, whether reckoned as contingent expenditure or not.

## Cost of Land.

406. Payments for the cost of land taken up under declarations issued by the various departments of Government, together with such expenditure in connection therewith on establishment and contingencies as is, under the rules in Article 118 of the Civil Account Code, chargeable to the department for which the land is acquired, should be debited in the Civil accounts as charges adjustable by the department concerned. If the land is acquired for any local fund, the expenditure will ordinarily be charged to the fund.

1 All payments by special officers acting as disbursers of another department are accounted for direct to the authorities of that department.

2 In the case of land acquired for Railway purposes, it should be seen that the capitalised value of the abatement of land revenue when chargeable under the "Revised rules relating to the acquisition of land for Railway purposes" is correctly debited to the capital account of the Railway concerned.

407. Advances drawn by the Collector under paragraph 14 of Appendix 7 of the Civil Account Code, Volume I, will be held as "Advances Recoverable" on the books of the Accountant General till they can be adjusted under Article 406.

## Alienation of Government Land.

408. On receipt of the sanctions referred to in Article 231, Civil Account Code, Volume I, Audit Officers should satisfy themselves that the sanctions accorded by the local Government do not involve the breach of any one of the canons of financial propriety. See also Article 421.

### Refunds

409 In the audit of charges for refunds, the principal points to be examined are that they have been made under sufficient authority and that they are supported by duly receipted vouchers in proper form (Form 17, Civil Account Code, Volume 1), containing a certificate of note of the refund against the original credit in the Departmental accounts and the Treasury or Sub-treasury Officer's signature in proof of credit into the treasury whether singly or in a lump sum

In cases where full details of the revenue under the head are given in the treasury accounts or other documents as rendered to the Audit office, a note should be made against the item of receipt in the original accounts received from the treasury, so as to prevent a double claim; but in cases where the credit is shown in the treasury accounts in a lump sum, as in the case of Land Revenue, Excise, Taxes on Income, etc., no note need be made against the aggregate credits.

1. For refunds of fines, the note should be made in the statement of fines in those Audit offices where it is still received from the Court (See Article 35 of Civil Account Code, Volume I)

2. Refunds of the value of spoilt stamps are checked against entries of corresponding receipt in the plus and minus memorandum. No check can, however, be exercised over the refund of stamps duty allowed by Civil Courts.

3. Refunds of the value of unclaimed currency notes credited to Government may be made on a certificate from the Currency Office, showing the date on which the amount was credited to Government, and stating that it is payable to the claimant; but in every case the order for refund requires the sanction of the Accountant General. Whenever any sums are ordered to be paid into the treasury on account of unclaimed currency notes, the Deputy Controller of the Currency will furnish a list giving particulars of the notes of which the amounts are composed, and the credit when it appears in the treasury account should be noted at foot of the statement. When any refund is sanctioned, it should be noted against the corresponding entry in the credit list.

4. Refunds of Income-tax are made under the rules in Appendix 2 to the Civil Account Code, Volume I

5. In the case of refunds of Customs revenue it is the duty of the officer in charge of local audit to see—

- (1) that the refunds are sanctioned by competent authority and are in accordance with the provisions of the Sea Customs Act;
- (2) that proper entries have been made in respect of refunds and draw-backs on the original documents of receipts on which they have been allowed, e.g., bills of entry, shipping bills, register of miscellaneous receipts, etc.;
- (3) that they are otherwise in order

When refund vouchers accompanying the list of payments of the customs treasury are received in the Audit Office, it should be seen—

- (1) that the payment order is correct,
- (2) that, arithmetically, the voucher is in order, and
- (3) that it bears a legal acquittance and is stamped, if necessary.

### Discount on Stamps.

410. The procedure in auditing discount on stamps varies. In some provinces the discount is entered in a schedule against each item of sale, and a receipt is signed by the vendor on or apart from the schedule, the

application of the proper rate of discount being usually certified by the Treasury Officer. In others, a bill for the discount, in an abstract form, is sent to the Accountant General through the competent authority whose countersignature is the Accountant General's authority for admitting the charge.

### Payment of fees.

**410-A.** When a moiety of fees realised by Government is payable to Government servants, a certificate should be obtained from the drawing officer on each bill in which the claim is preferred that fees on which the claim is made have actually been realised and credited to Government (the month and the amount of credit in the accounts being specified) and that no claim in respect of the same item of receipts has been drawn previously. *176, Article 411—*

*Delete this Article together with its heading.*

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 31, dated the 2nd September 1935, 7  
Price anna 1 or 1½d.]

means of Remittance Transfer Receipts by the Accountant General on monthly bills supported by treasury coupons in Form 27 of the Government Securities Manual, submitted to them by the Bank. The payments should be simultaneously noted against the corresponding credits in the treasury accounts so as to prevent a double claim.

NOTE.—Renewal fees for sums below Rs 15 may be remitted to the Public Debt Offices, Calcutta, Bombay and Madras by postal money order.

### Advances

**412** Miscellaneous advances after audit are recorded in the objection book. The record of revenue advances, in form 36-A which will be checked with reference to the appropriation for each officer authorised to make them, will be regulated with reference to the rules regarding them. Payments on account of sanctioned loans are recorded in the Subsidiary Loan Registers referred to in the Account Code.

1 Advances for law suits should be finally charged against the department concerned, although held as items awaiting clearance in the objection books for want of payees' receipts, etc. Refunds of amounts remaining unspent out of these advances should be watched and amounts refunded should be dealt with as cash recoveries of service payments. The Audit office is not required to watch that recoveries that may be eventually due from the parties concerned are actually effected and credited to Government.

### 413. Deleted

**414** Before authorising payment of a bill for drawing an advance for building or purchasing a house as required by Article 142, Civil Account Code, it should be seen that the certificate prescribed in Note 4 under Article 155 (a) VII, or that in Note 3 under Article 155 (b), Civil Account Code, Volume I, as the case may be, has been supplied.

Advances recoverable in a large number of instalments and their recoveries will be recorded in Form 39-B, and the recoveries treated as laid down in Article 435. Form 39-C should be used for watching

the recoveries of advances for house-building and for motor car and other conveyances.

The payments and recoveries shown in these Broadsheets (Forms 39-B and 39-C) should be reconciled monthly with the figures shown in the Detail Books, any discrepancies between the two sets of figures being noted on separate pages, which should be set apart at the end of the Broadsheets, with a view to watching their eventual adjustment. The fact that this monthly verification has been made should be recorded on the Broadsheet itself month by month.

415. In order to check the grant, in contravention of Rule IV to Article 155 (a), Civil Account Code, Volume I, of a second house-building advance for one and the same house, an alphabetical Index of the names of Government servants to whom such advances have been granted should be maintained in the following form —

	HOUSE FOR WHICH ADVANCE IS GRANTED		
	Town	Detailed address, if any	
Name of Government servant			Year of payment.

One Index Register should continue for 10 account years, after which a fresh register should be opened. In auditing a bill for house-building advance, it should be ascertained by a reference to this index that the officer to whom the advance has been granted has not previously received a similar advance for the same house.

416. Payments made to persons proceeding to a Pasteur Institute will be audited and adjusted in accordance with the rules referred to in the Note to Article 159 (h), Civil Account Code, Volume I. The charges in respect of the forward journey should be adjusted by the Accountant General of the province from which the patient proceeds for treatment, being debited to the Local Fund concerned or to general revenues, as the case may be. The charges during treatment and in respect of the return journey should be similarly dealt with by the Accountant General of the province in which the Institute is situated, all debits relating to another province being passed on to the Accountant General of the province concerned. Travelling allowance for the forward journey may be passed in audit on the Director's certificate of treatment. Travelling allowance for the return journey and maintenance charges should be supported by the documents prescribed by the rules. The head of account for payments, other than recoverable advances, debitable to general revenues is '47—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute.'

NOTE 1.—Any recoveries of overdrawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled will be made by the Accountant General of the province of origin.

NOTE 2—The local Government will by special rule prescribe in what cases the charges are to be borne by general revenues or by a Local Fund.

416-A. Recoveries on account of passage advances made under the rules in Appendix 8-B, Civil Account Code, Volume I, 8th edition, to Government servants in foreign service will be watched by the Audit Officer responsible for watching the recovery of contributions for leave and pension. If this officer happens to be different from the Audit Officer who has to certify that funds are available prior to the advance being sanctioned, the latter should pass the advance through his exchange accounts to the former who will bring it on to his Objection Book.

### Permanent Advances.

417 Permanent advances should be recorded in a register in Form 37, intended to last for four years. The register should be a standing list of all sanctioned permanent advances by names of offices, a separate page or pages being set apart for the offices in each district. As personal responsibility can be enforced by the receipts of the actual incumbents which are on the file, the names of the holders of advances need not be entered in the register. The advances should be consecutively numbered and the acknowledgments should be marked with corresponding numbers and filed in proper order. On receipt of a new acknowledgment it should be numbered with the register number of the advance and filed in the place of the old acknowledgment which should be torn out of the file. A charge report containing an acknowledgment of permanent advances should not however be destroyed; it should be preserved for the period prescribed by the Accountant General.

418 If the amount of any advance be increased or reduced in the course of the year, the amount in the column for the current year should be altered in red ink on the appearance of the credit or debit for the difference in the treasury account. The total for the column will be corrected at the end of the year. If new advances are sanctioned, they should be entered at the bottom of the district list in the order of the charges appearing. The monthly credits and debits in forms 37-A and 37-B respectively should be compared with the Detail Book figures through the broadsheet, which will, after completion, be submitted every month to the Gazetted Officer in charge. At the end of the year a single total for the old, corrected and new advances will be made, the aggregate of which for all the districts worked out in the broadsheet at the end of the register will agree with the closing ledger balance of the year.

419. The amounts of the advances as standing on 31st March should be entered afresh in the money column for the next year and a total made for 1st April.

419-A. Sanctions to permanent advances accorded by the Heads of departments are audited to see—

- (1) that the officer sanctioning the advance is a recognised Head of a department, or Commissioner of a Division;
- (2) that there is no specific order of Government withholding from him the power to sanction permanent advances;



- (3) that the advance is intended not for his own office, but for a subordinate office ;
- (4) that the amount sanctioned does not exceed the limit recommended by the Accounts Office or fixed by the local Government either for an office or for the sanctioning authority ; and
- (5) that these advances are not multiplied unnecessarily.

### Borrowings.

420. The Accountant General should see that the proceeds of all advances received by the local Government from the Provincial Loans Fund and of all loans raised under the Local Government (Borrowing) Rules are correctly applied. For this purpose *Pro forma* accounts should be maintained. In this connection see Article 148.

420-A. The rules governing the administration of the Provincial Loans Fund are laid down in Appendix 6-A to this Code. As a complete account of the Fund will be maintained in the books of the Accountant General, Central Revenues, all transactions of the Fund which occur in the provinces should be passed on to that officer through the Exchange Accounts.

NOTE.—Pies should be eliminated from the transactions of the Provincial Loans Fund. See clause 2 of Article 10-A, Civil Account Code, Volume I.

### Appropriation for Reduction or Avoidance of Debt.

420-B The Accountant General should see that the Appropriations to Sinking Funds are in accordance with the undertakings given by Government and set forth in the prospectus of the loans and that the payments are eventually utilised for the purpose for which the funds themselves were created.

The responsibility for the proper audit of transactions connected with the Debt Redemption scheme of the Government of India devolves upon the Accountant General, Central Revenues, who should see that the conditions of the scheme are scrupulously observed. He should see that the annual debits against Revenue under the Scheme are calculated strictly in accordance with the programme approved by the Secretary of State and that account is taken of any additional provision that may be authorised by executive orders or by the Indian Finance Act. He should also see that the sums credited to the Deposit head 'Appropriation for Reduction or Avoidance of Debt' are applied to the objects for which the money has been set aside and that the liquidation of debt is proceeding at the rate and on the lines prescribed.

## Chapter 19.—Audit of Receipts.

General Duty of Accountant General . . . . .	421	Contributions towards Leave Salary and Pension of Government servants lent to Foreign Service . . . . .	428
Departmental Revenue . . . . .	423		
Stamps and Opium . . . . .	424	Miscellaneous . . . . .	433
Match Banderols . . . . .	425-A	Special Recoveries . . . . .	434
Sanitary Engineers' Fees . . . . .	426		
Fines . . . . .	427		

### General Duty of Accountant General

421 The Audit Department will audit receipts to the extent to which the Auditor General is required by the Governor General in Council to undertake this duty. An Accountant General will, however, supply the local Government with any comments on the progress of the revenue collections which it may require. Lists showing the accounts of receipts, of revenue and of stores and stock in the possession of an officer or a Department of Government the audit of which has, under Rule 12 of the Auditor General's Rules, been entrusted by the Governor General in Council to the Audit Department should be maintained in each Audit office and reviewed and corrected periodically. In addition to the items shown in those lists, the Audit Department has also been entrusted by the Governor General in Council with the audit of sanctions relating to the grant of land and alienation of land revenue.

The submission of the returns mentioned in Article 29-A of the Civil Account Code, Volume I, regarding remissions of, and abandonments of claims to, revenue, does not in itself connote any extension of the powers of the Audit Department for the audit of receipts. The Accountant General will not audit the exercise of the power of sanctioning writes-off by various authorities as indicated in the returns without a specific order under Rule 12 of the Auditor General's Rules.

NOTE.—The audit of the receipts of the Customs House, Karachi is entrusted to the Audit Officer, Lloyd Barrage and Canals Construction.

422. As regards certain classes of receipts specified below, special instructions are given, but it is a general rule that no debt, due to Government should be left outstanding on the books without due and sufficient reason. The Audit office should exercise constant and watchful care over such outstandings, suggest to the departmental authorities any feasible means for their recovery, and, at least once a year, fully review them all. Whenever any appears to be irrecoverable, orders for its adjustment should be demanded. But, unless permitted by any rule in an authorised Code, no sums may be credited to Government by debit to any suspense head; credit must follow, and not precede, actual realisation.

### Departmental Revenue

423. In the case of departmental revenue, the Accountant General should report to the revenue controlling authorities, by the 10th of the second following month, the amounts received and brought to account,

to enable those authorities to compare the amounts with the departmental returns of demands and realisation. It is not the duty of the Accountant General to enter into correspondence for the purpose of settling differences save as expressly provided in the rules of this chapter.

1. The procedure in respect of irrigation and navigation revenue collected in the Civil Department is stated in paragraph 252 of the Public Works Account Code

### Stamps and Opium.

424. The realisations by sale of stamps and of excise opium are reported to the revenue authority concerned for comparison under the last rule ; but, besides this, the value of stock is reported with the treasury accounts in a *plus* and *minus* memorandum. Of this the opening balance should always be compared with the last month's closing balance. Of the additions to stock, a periodical return is received from the Controller of Stamps, or other revenue authority, and these must be traced into the *plus* and *minus* memoranda. The deductions from stock must be accounted for either by an entry in the cash account of the value received, or by credit acknowledged by some other officer to whom remittance has been made, or by sufficient authority for the write-off.

1. In these and all other cases in which it is prescribed that agreement should be effected between different documents, the auditor who makes the agreement should note the fact of the agreement upon one or both documents. It is not sufficient merely to tick the entry.

### No. 105.

lit

Page 181, Article 425, Rule 1—

Substitute the words "Controller of Stamps" for the word "Controller" in line 1 of this rule.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 105, dated the 1st June 1936.] 7

2. Copies of acknowledgments granted by the officer authorised, under rule 105 of Appendix 9 to the Civil Account Code, to receive and dispose of unserviceable non-postal stamps returned by the depôts, are also forwarded by that officer to the Accountant General concerned.

3. In the case of transfers between two depôts situated in different provinces a copy of the invoice is furnished by the supplying depôt direct to the Accountant General of the province in which the depôt receiving the supply is situated. A copy of the acknowledgment is furnished by the receiving depôt through its Accountant General to the Accountant General of the province in which the depôt making the issue is situated.

### No. 148.

Page 182, Article 425, Rule 5—

In line 4 of this Rule, for the word "three" substitute "five".

[Audit Code, Volume I, 1st Edition (2nd Reprint), No. 148, dated the 1st December 1937.]

*plus* and *minus* memorandum of another depôt, if stamps were issued to another depôt in the same province, or with the entries in the copies of acknowledgments mentioned above.

5 The verifications are noted upon the documents mentioned in Rules 1 to 3 above

6. Under Rule 5, Appendix 9 to the Civil Account Code, the Accountant General also receives half yearly from the officer-in-charge of each local depôt a certificate showing the balance by actual count on the last day of September and March of each

of the three descriptions of stamps in each local depot. The amount shown in the certificates should be agreed with the corresponding balances shown in the *plus* and *minus* memoranda for those months after they have been checked under Rule 4 above.

### Match Banderols.

425-A The instructions prescribed in Article 425 relating to the procedure for examination and audit of the account of stamps at local depôts applies *mutatis mutandis* in connection with match banderols.

### Sanitary Engineers' Fees.

426. Recoveries of fees for services rendered by Sanitary Engineers to municipalities and others are brought to account under the following rules —

- (a) The Sanitary Engineer should send copies of all bills he may present to municipalities and others for fees due on works carried out to the Accountant General, who should record the amount of each bill in a suitable register opened for the purpose.
- (b) Municipalities and others from whom fees are due will pay them into the treasury, and thus the receipts will be brought to account direct on the books of the Accountant General

### No. 90.

(Page 182, Article 426 (d) —

Substitute "Departmental Abstract" for "Detail Book" in this rule.

(Audit Code, Vol. 1 1st Edn (2nd Rep.), No. 90, dated the 1st June 1936]

### Fines.

427. The rules for the check of receipts on account of fines are stated in Article 35, Civil Account Code, Volume I.

### Contributions towards Leave-Salary and Pension of Government servants lent to Foreign Service

428 A register of Government servants whose contributions, wherever recovered, are adjustable in the local books under Article 192, should be kept in Form 38 to enable a check to be maintained over the recovery of the contributions. This register should be posted on receipt of the orders of competent authority sanctioning the transfer, and the entries should be examined as to their correctness and initialled by the Gazetted Officer in charge. A certificate of the date of making over charge and of receiving charge of the new post, and, in the case of a ministerial servant, the service book should be called for. On receipt of the certificates the fact should be recorded in the register, and the number assigned in the register to the Government servant should be posted in the first column of the broadsheet (Form 39, *vide* Article 429). All orders subsequently received regarding a Government servant on foreign service should be recorded in the register, as well as all orders issued by the Accountant General for recovery of interest or of contributions in arrear, also the cause of the contribution ceasing to be realised owing either to re-transfer,

death, dismissal, or any other cause. In case of re-transfer, the service book should be called for and the fact noted.

1. In the case of Government servants who are already in foreign service of the first or the second kind under the rules in force prior to 1st January 1922, the register in the old Civil Account Code (7th Edition), Form 121, should still be used.

2. For foreign service of the third kind under the old rules in force prior to 2nd August 1913, see Article 435.

3. In the case of a non-gazetted Government servant transferred to foreign service, the Superintendent should further have the fact of the transfer distinctly noted in the last Annual Book of Establishment.

429. A broadsheet should be maintained in Form 39, separately for contributions creditable to (1) the Provincial Government and (2) the Central Government. All contributions shown in the cash accounts, which are creditable to these Governments, as well as contributions creditable to the Provincial Government which are shown in inward exchange accounts, should be posted into the broadsheet, and the total of the broadsheet should be reconciled with the Detail Book. Thus completed, the broadsheet should be submitted to the Gazetted Officer in charge.

430. In posting the second money column of the broadsheet, the monthly rate at commencement of the year should be entered, and subsequent alterations should be entered below, with the date from which each rate takes effect. The posting of the third money column, viz., "Total due," should not be made until the close of the year.

431. The Accountant General is responsible for seeing that all contributions due as per Form 39 are paid on due dates, that Government servants in foreign service are given prompt intimation when their contributions fall into arrear and that they are informed of the penalties to which they become liable owing to non-payment.

432. *Deleted.*

432-A. If a Government servant in foreign service in India is granted leave otherwise than in accordance with the rules applicable to the service of which he is a member, the Audit Officer shall, on the fact coming to his notice, require the leave so granted to be commuted to the leave for which the Government servant is eligible under rule, and call upon him to refund any leave salary in excess of the amount admissible.

432-B. If a Government servant is transferred to foreign service out of India, the Audit Officer concerned will be responsible for obtaining from him, at the time of transfer, a declaration showing that he has read and understood the rules which are to regulate his leave.

#### Miscellaneous.

433. Of recoverable over-payments, and of miscellaneous advances due to Government, a sufficient record exists in the objection books: of loans and revenue advances, a subsidiary Loan Register is kept (see Account Code), which gives full information of the amounts payable both on account of interest and of principal.

### Special Recoveries.

434 For special and important recoveries a combined register and broadsheet should be kept in Form 40 by each departmental Auditor. In it are to be entered all amounts to be received and recovered by the Accountant General which do not find a place in the Objection Books or in some other prescribed register, and which, not being recoveries of amounts charged to special heads of "advances," will not come under review in the Annual Balance Sheet. Such are treaty dues, and contributions from municipalities, Indian States, etc., and other recoveries arising from special orders.

435 In the case of recoveries made (i) under Rule 127 of the Fundamental Rules (and subsidiary Rules framed thereunder), or under Article 783 of the Civil Service Regulations, (ii) under Article 802 of the Civil Service Regulations, and (iii) on account of establishments in foreign service of the third kind under the Foreign Service Rules in force prior to 2nd August 1913, where the rates may be subject to frequent changes, the Accountant General may, if the combined form is considered unsuitable, allow, at his discretion, the use of the separate register and broadsheet in Forms 41 and 39-A, respectively. The particulars of such recoveries should be entered in Form 41, a separate number being assigned to each recovery. The recoveries actually made should be posted monthly into the broadsheet in Form 39-A. The register and the broadsheet should be maintained in the manner described in Articles 428 to 430.

The register and broadsheet should be kept according to the different classes of recoveries, there being a separate page in the register and a separate broadsheet for each head of account to which recoveries are credited.

436. The combined register and broadsheet prescribed in Article 434 and the broadsheet prescribed in Article 435 should be submitted monthly to the Gazetted Officer in charge for scrutiny.

## Chapter 20.—Service and other Funds.

Indian Civil Service Provident Fund . . . . .	437	General Family Pension Fund . . . . .	450
Indian Civil Service Family Pension Regulations . . . . .	438	Hindu Family Annuity Fund and Bengal Christian Family Pension Fund . . . . .	451
Superior Services (India) Family Pension Fund . . . . .	442-A	Postal Insurance and Life Annuity Fund . . . . .	453
Military and Medical Funds—		Provident Funds . . . . .	454
<i>Recovery of Subscriptions</i> . . . . .	443	National Health Insurance Contributions . . . . .	457
<i>Payment of Pensions</i> . . . . .	445	Unemployment Insurance Contributions . . . . .	458
Indian Military Service Family Pension Regulations . . . . .	446	Widows', Orphans' and Old Age Pensions Contributions . . . . .	458-A
Indian Military Widows' and Orphans' Fund . . . . .	447	Madras Military Assistant Surgeons' Fund . . . . .	459
Bengal Uncovenanted Service and Bombay Family Pension Fund of Government Servants . . . . .	448	Treatment in Exchange Account . . . . .	460
Bengal and Madras Service Family Pension Fund . . . . .	449	Accounts procedure relating to the Forest Officers' Provident Fund Annex. A.	

## Indian Civil Service Provident Fund

437. Deductions from the bills of members of the Indian Civil Service on account of the Indian Civil Service Provident Fund should be credited to "O—Unfunded Debt—Savings Bank Deposits—Bank Account."

1 For rules regarding the maintenance of the accounts of this Fund in India see Rule 1 to Article 456.

## Indian Civil Service Family Pension Regulations

438 The subscriptions under these regulations are credited to the minor head relating to it under "XXXIII—Receipts in aid of Superannuation, etc." Each Accountant General sends to the Accountant General, Central Revenues, a list in Form No 42 of the subscriptions received monthly, with a certificate to the effect that the total agrees with the credits in his accounts

A consolidated list for the year, with similar certificate of agreement with the accounts, should also be sent to the Accountant General, Central Revenues, not later than the middle of September of the following year. Any discrepancy between the totals as shown in the consolidated certified list, and the totals of the monthly certified lists already furnished should be clearly explained, or else, a 'no discrepancy certificate' should be furnished

NOTE.—The certified list for March final should be sent by the end of August at the latest. Any adjustment coming to light after close of the accounts for March

final should be excluded from the accounts of that year and incorporated in the accounts of the following year, that is, in the accounts of the financial year then current

439. This list should contain the names of all subscribers; *vide* Article 248, Civil Account Code, Volume I. Reasons for non-recovery should invariably be stated in the remarks column. If an officer is on leave, the period of leave granted to him and the date up to which his subscription has been or will be recovered in India should be stated. The date up to which subscription has been paid by an officer prior to his transfer to another Audit circle and the name of the Audit circle to which he has been transferred should also be stated. Particulars relating to recoveries for a broken period should always be furnished.

440. The Accountant General, Central Revenues, is responsible for keeping the record of recoveries on account of each subscriber, and seeing that correct subscriptions are realised

441. In order that claims to admission to pension preferred in England by the families of subscribers may be expeditiously dealt with, the Accountant General, Central Revenues, will send quarterly to the Director of Funds, India Office, two statements—one showing the names of subscribers who have died during the quarter, and the other showing admissions and casualties during that period.

442. He will also send half-yearly to the Auditor General, for transmission to England, as soon after the closing of his accounts for September and March (final) as possible, but not later than the first week of January and the 30th November of the following year, a statement showing the receipts and charges in India under the Indian Civil Service Family Pension Regulations

#### Superior Services (India) Family Pension Fund

442-A. The accounts of the Superior Services (India) Family Pension Fund, which came into existence from the 1st September 1928, are kept in England in sterling by the Controller of Pension Funds at the India Office. The Accountant General, Central Revenues, who is the Account Officer for the fund in India, is responsible for keeping the record of recoveries on account of each subscriber and seeing that correct subscriptions are realised. Quarterly returns of all admissions to the voluntary section of the fund, as well as changes in existing contracts, cessations, etc., are also forwarded by him to the India Office. In the case of compulsory subscribers, quarterly returns, similar to those furnished in the case of the Indian Civil Service Family Pension Fund, are sent. The Accountant General, Central Revenues, also submits to the Accountant General, India Office, on the 31st January and the 31st August, a half-yearly statement of account showing the receipts and charges in India of the Fund.

442-B. The conditions of personal eligibility to subscribe to the fund are laid down in Rules 6 and 18 of the Fund Rules. The subscription payable is communicated by the Accountant General, Central Revenues, to the officers concerned and to the account officers who audit their pay, any alteration in the rates being similarly advised. All subscriptions



recovered and pensions and gratuities paid in India are passed on to the Accountant General, Central Revenues, through the exchange accounts. A certified list in Form 42-A, showing in detail the amounts recovered from each subscriber, is sent to the Accountant General, Central Revenues, by the 25th of the month following that to which the recoveries relate, in advance of the monthly exchange account, except in the case of the civil exchange accounts, where the schedules may accompany the accounts. Advance intimations of transfers from the General Provident Fund should, in addition, be given to the Accountant General, Central Revenues, by telegraph as soon as the transfers are made.

**442-C.** The reasons for non-recovery of subscription in any case should invariably be stated in the remarks column of the statement. Particulars relating to recoveries for a broken period and reasons for them should also be stated. In the event of a subscriber being transferred to another audit circle, the designation of the audit officer to whose jurisdiction the subscriber has been transferred and the date up to which recovery has been made from him prior to his transfer should invariably be shown against his name in the remarks column of the certified list. Monthly lists should also be furnished to the Accountant General, Central Revenues, of officers proceeding on leave out of India, giving particulars of leave, the amount of subscription recovered and the date up to which it has been recovered. These lists should be sent by the 10th day of the month following that to which they relate.

**442-D.** Credits for subscriptions from subscribers who are in foreign service or for other reasons not in receipt of pay from Indian Revenues should be passed on to the Accountant General, Central Revenues, by the account officer in whose circle of audit the amounts are collected. When a subscriber is transferred to another audit circle or proceeds on leave, the rate at which subscription should be recovered together with outstanding arrears, if any, should be noted on his last pay or leave salary certificate.

**442-E** The credits and debits are transferred to the Accountant General, India Office, through the remittance account of the Accountant General, Central Revenues, at the close of each year. The interest on the mean of the balances as they stood at the beginning and end of each half-year is calculated and adjusted by the India Office in England. The annual accounts of the fund are prepared by the India Office as soon as possible after the close of the year. For this purpose the Accountant General, Central Revenues, sends a telegraphic advice of the total receipts and disbursements in India for each financial year so as to reach the India Office not later than the 7th of August of the following year. All Account officers should take steps to ensure that all transactions of a year up to and including March, are included in their account current with the Accountant General, Central Revenues, for the month of March, any transactions coming to notice later being communicated to the Accountant General, Central Revenues, in a separate schedule so as to reach him by the 16th July at the latest.

## Military and Medical Funds

### *Receipts.*

443. Any receipt on account of the (abolished) Military Orphan and Medical Funds will be adjusted in the books of the Civil Accounts Officers concerned under "XXXIII—Receipts in aid of Superannuation, etc."

444 *Deleted.*

### *Payment of Pensions.*

445. Pensions and certain other miscellaneous charges payable out of these Funds will also be finally charged under "45.—Superannuation Allowances and Pensions" in the accounts of the province where paid, care being taken to see that the vouchers have been audited by the Controller of Military Accounts or to have them so audited.

1 Thus, the transactions of these absorbed funds are audited by an officer in the Military Accounts Department, and adjustments of any short or excess recovery will be made under his instructions, but it is not necessary to cumber the Military Accounts with any transactions which do not originate therein. Any amounts objected to by the Controller of Military Accounts should be held under objection in the Civil Department until the objection is satisfied.

### Indian Military Service Family Pension Regulations.

446 Under these regulations, deductions and donations according to rank must be recovered from subscribers at the rates fixed in the Military Resolution published on page 473 of the *Gazette of India* for 1881, and in clause 44 of India Army Circulars of 1891, credit will be given in the Exchange Account with the Controller of Army Factory Accounts, and a statement (Form 46) forwarded with the Exchange Account detailing the payments of each subscriber

1 Donations will be entered in the same column as subscriptions, but separately

2 In the case of Military Officers in civil employ, the Controller of Army Factory Accounts will communicate to the Civil Accountant General the correct amounts of subscriptions payable, and keep that officer informed of any alteration in the same. The Civil Audit Officer will check the correctness of deductions made. If, however, any subscriber questions the correctness of a claim he should simply be referred by the Accountant General to the Controller of Army Factory Accounts, and requested to address any further reference to that officer.

On the 20th of each month the following statements should be furnished to the Controller of Army Factory Accounts, Calcutta :—

- (i) Statements in S Y. Form 193-A, showing particulars of leave taken by military officers in civil employ who are subscribers to the fund and the amount of subscriptions recovered from each of them before they proceed on leave out of India.
- (ii) Statements in S Y. Form 193-B, showing particulars of subscriptions recovered from such officers after their return to duty from leave out of India

### Indian Military Widows' and Orphans' Fund

447. The procedure prescribed in Article 446 for the recovery and adjustment of subscriptions and donations, etc., under the "Indian Military Service Family Pension Regulations", as well as for the submission of the monthly statements in S. Y. Forms 193-A and 193-B, should be adopted as far as possible in the case of the "Indian Military Widows' and Orphans' Fund," the headings of Form 46, forwarded with the Exchange Account, being altered to suit the requirements of the latter Fund.

*Instruction.*—To prevent errors of omission, misclassification and misposting and to ensure the correct preparation of the statements in Form 46, mentioned in Articles 446 and 447, the following procedure should be followed in all account offices —

The Account Current Section should, in consultation with the Gazetted Audit Department and the Controller of Army Factory Accounts, keep in alphabetical order, an up to date list of the names of officers whose subscriptions to the particular fund should be passed on monthly. That section should watch, with reference to this list, that the subscriptions are regularly passed on, and that, where there is any omission, an explanation is obtained. The monthly statement (Form 46) should be carefully verified with this list before it is despatched.

### Bengal Uncovenanted Service and Bombay Family Pension Fund of Government Servants.

448 For making proper deductions on account of these funds, the subscriber alone is responsible ; the Accountant General will simply pass on to the Secretary of the Fund a detailed list of the sums received from each subscriber, showing in separate columns the sums received, respectively, for family pension, for deferred annuities, and for insurance ; the grand total of this list will agree with the total credited on this account to Bengal or Bombay, as the case may be. In the case of the Bombay Fund, the subscriptions should be shown in two columns in the certified list, namely, for "Widow's Branch" and "Life Insurance Branch," and the totals of the two columns should be separately credited in the Exchange Accounts with Bombay

1. The Secretary to the Fund will furnish the Auditor General (or the Accountant General, Bombay, for the Bombay Fund) with an annual statement explaining all cash receipts of the Fund at Government treasuries during the year.

Should the subscriber pay a larger contribution than the rules of his service require, the Secretary to the Fund will, no doubt, advise him ; but neither the Accountant General nor the Treasury Officer is concerned in the matter

### Bengal and Madras Service Family Pension Fund.

449. Subscriptions under this Fund are credited in the books of the Accountant General, Bengal, to the head "Bengal and Madras Service Family Pension Fund" under "Deposits of Service Funds—Bengal", and any subscriptions realised in other provinces should be

passed on to the Accountant General, Bengal, through the Exchange Accounts. Each Accountant General should send to the Accountant General, Bengal, a list in Form 47 of the subscriptions realised monthly with a certificate to the effect that the total agrees with the credit in his Exchange Accounts.

### General Family Pension Fund.

450. Subscriptions to the General Family Pension Fund are payable in cash or, at the option of the subscriber, by deduction from pay or pension bills (See Article 237 of the Civil Account Code, Volume I). When deductions are made they must be dealt with on precisely the same principle as recoveries for the uncovenanted Service Fund. Everywhere, except in Madras, the vouchers will be charged net, unless they appertain to payments from district Local Funds, and the adjustment made by the Accountant General, who will forward to the Fund Secretary a list of the amounts so deducted, showing them as received on the first day of the month of payment. The lists of subscriptions received in cash at the several treasuries may be forwarded in original. no copy need be kept in the Audit office, as in the rare case of miscarriage in transit details can be obtained from the treasury register.

1 In the certified lists, on account of the General Family Pension Fund, the subscriptions received in cash, and those realised by deduction from pay bills, should be shown separately, while no date need be entered against the latter

2 The rule in Article 451 which requires a declaration to be obtained from an intending subscriber applies also to the General Family Pension Fund.

### Hindu Family Annuity Fund and Bengal Christian Family Pension Fund

451. On receiving from the Directors of either of these Funds a certified copy of the letter of application of an intending subscriber, the Accountant General, after seeing that it contains a declaration in the following terms, will authorise the Treasury Officer named to receive such contributions as the subscriber may tender in cash or by deduction from pay or pension, if he be a Government servant or a Government pensioner and prefer to pay his subscriptions by the latter method :—

“ In accordance with the condition upon which the Government of India allows certain facilities to the Fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the Fund, and is in no way responsible for its solvency ”

1 See Articles 237, 239 and 254 of the Civil Account Code, Volume I

452. The amounts tendered by subscribers are accepted without check or examination, and credited to the Exchange Account with the Accountant General, Bengal, and a certified list is forwarded to the Secretary showing in separate money columns amounts received in cash and amounts received by deduction.

### Postal Insurance and Life Annuity Fund.

453 Premia and subscriptions may be paid either in cash or by deduction from pay or pension bills, but all cash receipts take place at the Post Offices only, and not at the treasuries. Civil Audit Officers have

accordingly only to deal with the deductions from pay or pension bills. These deductions are to be credited to the Exchange Account between Civil and Posts and Telegraphs and detailed lists of these credits in Form 48 furnished to the Deputy Accountant General, Posts and Telegraphs, Calcutta, on the 10th of the second month after that to which the recoveries relate, the date prescribed for the submission of the "Fund Subscription Lists." No payments on account of this Fund may be made at Civil treasuries.

*Exception.*—Under special arrangements existing in Madras, the deductions on account of Postal Life Insurance premia from the pay bills of establishments employed in certain commercial undertakings of Government whose accounts are maintained on a commercial system, are made at the time of disbursement, and cash for the total amount recovered is remitted to the treasury. Such deductions will be treated in the same manner as if they had been made by short drawal in the bills encashed at the treasury.

*NOTE.*—In the case of the office of the Accountant General, Central Revenues, the due date for the submission of the detailed list mentioned above has been fixed as the 20th, instead of the 10th of the second month.

### Provident Funds

#### 454 Deleted

455. For the Funds named below, a separate account is kept in each Audit office in respect of subscribers within its Audit circle —

General Provident Fund

Forest Officers' Provident Fund

Police Officers' Provident Fund

Civil Engineers' Provident Fund

Other Miscellaneous Provident Funds.

A subscription realised from a member in an Audit circle different from that he serves in should be passed on in the Exchange Account to the latter.

456 The accounts rules relating to the Forest Officers' Provident Fund are stated in Annexure A to this chapter. The procedure and forms prescribed therein should be followed as far as possible in respect of all Provident Funds, the Accountant General, Central Revenues, being treated as the Local Accounts Officer in the case of all-India funds named in Article 454

1 This rule applies with effect from 1st April 1919 to the Indian Civil Service Provident Fund also, a separate account of which will be maintained in each Audit office. Annuity deductions made prior to this date were not funded for the benefit of subscribers.

456-A When amounts are drawn from a Provident Fund for payment of premiums on Insurance Policies and the premium receipts of the Company received by the Accounts Officer for scrutiny, the Accounts Officer should make an endorsement on the receipts in the following words "No abatement of Indian Income-tax is admissible", with a view to safeguarding Government from double exemption from Income-tax.

### National Health Insurance Contributions.

457. The procedure to be observed for the adjustment of these contributions is laid down in Articles 255 to 258 of the Civil Account Code, Volume I.

### Unemployment Insurance Contributions.

458. The face value in sterling of the Unemployment Insurance Stamps sold in India to Masters of Vessels, *vide* Article 259 of the Civil Account Code, Volume I, should be credited to His Majesty's Imperial Government through the Outward London Account Current with the Secretary of State.

### Widows', Orphans' and Old Age Pensions Contributions.

458-A. The procedure to be observed for the adjustment of these contributions is laid down in Articles 259-A to 259-D of the Civil Account Code, Volume I.

### Madras Military Assistant Surgeons' Fund

459 The recoveries on account of this Fund are made by deduction from pay bills, and credits are intimated to the Secretary of the Fund by means of monthly certified lists. Credits in provinces other than Madras are passed on to the Accountant General, Madras, through the Exchange Account.

### Treatment in Exchange Account

460. The credit, in an Exchange Account, of a fund subscription, must always quote the certified list in which the subscription is shown, thus,—*vide* certified list of (Audit Officer) for (month). This is specially necessary when one Audit Officer passes on to another items included *in the list of a third office of account* *The certified lists, which are due for transmission to the authorities concerned by the 10th of the second following month, should also show in what month's account the recovery was credited.*

Corrections consequent on erroneous excess credits should be made by a deduction from the receipt side of the account instead of by a distinct debit on the charge side. The Accountant General should, in the month in which the rectification is effected, make a distinct note of the fact, giving full particulars, in the Exchange Account as to the month and the amount of the excess credit

## ANNEXURE A.

[Referred to in Article 456.]

**Accounts procedure relating to the Forest Officers' Provident Fund.**

A. I. Each Provincial Accountant General is responsible for the proper admission of depositors, the correct realization of subscriptions, the audit, payment, and refund of withdrawals.

The recovery of temporary withdrawals will be watched through the register of temporary withdrawals and their recoveries (G. P. F. No. 7)

II. In the case of subscribers on Foreign Service, the Audit Officers who receive their contributions are responsible for the duties above mentioned. Cash remittances from officers on Foreign Service will be received by these Audit Officers, who, if they are not the Audit Officers, will pass them on to the latter through Exchange Accounts to be accounted for by them.

B. The Fund account of each subscriber will be kept by the Accountant General who audits the pay of the subscriber.

C. The transactions of the Forest Officers' Provident Fund in each circle of audit will be brought finally to account on the Government books in the Audit office of that circle: all sums received from depositors being credited and all sums withdrawn debited under the head "Forest Officers' Provident Fund".

D. When a subscriber is transferred from one Audit circle to another, his account will also be transferred, the necessary transfer being made in the Government Accounts, and a copy of the ledger account of the officer concerned will be forwarded to the Audit office in which the officer's account will be maintained after his transfer. With this account will also be communicated any sum withdrawn under Rule VI of the Fund Rules which remains to be recovered.

NOTE—Accounts of subscribers who are likely to revert to their old province within a year need not be transferred to their new Audit Officers on transfer.

E. There will be a monthly agreement between the depositors' ledger accounts and the total receipt and charge in the detail books. The sum of the closing balances of the depositors' ledger accounts must also be agreed annually with the balance at credit of the Forest Officers' Provident Fund or the Government ledger. These agreements will be made by means of a broadsheet in Form 49, which should be submitted monthly to the Gazetted Officer in charge.

F. The account of each depositor will be kept in a ledger in Form No 50, each account receiving a distinct consecutive number. A depositor's number will not be altered, unless he is transferred to another Audit circle (*vide* Rule D), nor will the number of any closed account be given to a new depositor.

G. The amount of interest to be added to the balance of the Fund will be calculated each year in the Audit office, and charged to "20.—Interest on other Obligations—Savings Bank Deposits—Interest on

Forest Officers' Provident Fund". The transaction must include the debits on account of interest paid during the year on closed accounts, which during the currency of the year is debited to the Fund itself.

1. In the accounts of all funds controlled by the Government of India, pies should be omitted in calculating and crediting interest on the deposits of subscribers, six pies and above being treated as one anna, and amounts less than six pies being neglected.

2. Interest short or excess credited to a Provident Fund in the accounts of a previous year should be readjusted by addition to or deduction from the interest adjustable in the accounts of the year in which the error is detected.

H. The form in which the annual account of each depositor is to be rendered to him in accordance with Rule XII of the Fund Rules is No 51



## Chapter 21.—Departmental Abstracts.

### Departmental Classified Abstract—

<i>Form</i> . . . . .	461
<i>Procedure in posting</i> . . . . .	463
<i>Examination</i> . . . . .	473-A
<i>Filing of vouchers</i> . . . . .	474

### Departmental Consolidated Abstract—

<i>Form and method of posting</i> . . . . .	474-A
<i>Review</i> . . . . .	474-C
<i>Transfer Entries</i> . . . . .	474-D

### Form of Departmental Classified Abstract.

461 Particulars of a year's account transactions relating to each department, or major head of account not relating to any particular department other than transactions brought to account in the Departmental Cash Accounts of Public Works, Forest and some other offices (see Chapter 25), are collected for the whole circle of audit from month to month in a Departmental Classified Abstract.

1. Rule 1 below Article 189 of the Account Code applies here also *mutatis mutandis*.

462. Each departmental classified abstract to which has been assigned the number 51-A is composed of seven parts :—

On the Receipt side :—

(1) *Detail of Revenue*.—A vertical column is provided, in the prescribed order, for each detailed head opened under the major and minor heads relating to the abstract (see Article 179), and a number of columns in their proper places for the total receipts of a treasury, etc., under each minor head. In the abstracts of small departments there will be columns for major head totals also. In the case of big departments, an abstract of minor head totals may be prepared in the same form at the end and the major head totals worked out there. Horizontally, a line is provided in the abstract for each treasury, then a line for all receipts transferred from exchange accounts and abstracts of other departments through suspense slips, and finally a line for the transfers adjusted through the Combined Transfer Ledger and Abstract. In their proper places, lines are provided for totals of the treasury transactions and for grand totals.

(2) *Detail of debt and remittance receipts brought to account through the departmental abstracts*.—This will be in the same form as part (1) of the abstract.

(3) *Detail of recoveries from payment vouchers, with separate appendices for detail of subscriptions to each service or other fund.*

On the Disbursement side :—

(4) *Detail of expenditure*.—The arrangement will be similar to that of parts (1) and (2) respectively.

(5) *Detail of debt and remittance disbursements brought to account through the departmental abstracts.*—The arrangement will be similar to that of parts (1) and (2) respectively

(6) *A proof sheet for the Receipt side, showing month by month* (i) total Revenue ; (ii) total debt and remittance receipts ; (iii) total of (i) and (ii) ; (iv) total amount of the detailed head concerned under the suspense head " Departmental Adjusting Account " ; (v) total under the minor head " Refund " ; (vi) total of (iii), (iv) and (v) ; (vii) total deductions from payment vouchers, (viii) net adjustments through the Combined Transfer Ledger and Abstract and (ix), the sum of (vi) minus (vii) plus (or minus) (viii), which should agree with the aggregate of the certified totals of the treasury schedules of receipts and of the suspense slips representing items transferred from other sections. (See also the note below the first sub-paragraph of Article 795-A, the procedure prescribed in which may also apply here)

(7) *A proof sheet for the payment side similar to that for receipts.*

NOTE.—One Departmental Classified Abstract should, ordinarily, be maintained for each department or major head of account but see rule 1 (a) to Article 213 A and the note thereunder

### Procedure in Posting

463 The departmental auditor, when he has completed the audit of the vouchers, of either schedule of payments, with which he himself deals, should recover from the Gazetted Audit Department, all the bills and vouchers which were transferred to that section for audit, see that they have been audited, comparing them again with the schedule, ascertain that none are missing and arrange them in order of major and minor heads. He should then proceed to post the Departmental Classified Abstract

NOTE.—This procedure will be suitably modified by the Accountant General in the case of those vouchers the audit of which is permissible as a corporation in the Departmental Abstract

464. The amount of payments relating to the head " Refunds " with the minor head thereto, should be entered in a separate entry for each schedule, and carried into the " total payment " of the treasury

head except a pertaining B) separately for each head to enter the letter of the gross amounts and not the amount of charges but see 121

No. 52.

63—  
Following as " Note 2 " below this Article numbering the existing Departmental Classified Abstracts  
1. The Accountant General may at his discretion allow direct posting of the abstract without the intervention of these Departmental Classified Abstracts in cases of account where the transactions are limited, and such direct posting is not attended with any risk or inconvenience.

we given a guide letter or a consecutive series all the detailed heads of an abstract If preferred, a head.

1. 1st Edn. (2nd Rep) No. 52, dated the 1st Nov. 1935

465. Deductions shewn on payment vouchers should at the same time be recorded in part (3) of the abstract and its appendices in the detail for which the form provides. In the appendices the recoveries from each voucher will be recorded, and only the total recoveries in each treasury will be carried into the body of part (3).

1 Recoveries which are creditable to any of the detailed heads, to which the payments on a voucher relate, should not be treated as deductions for the purpose of this article; but see Article 791.

2. Deductions shewn in payment vouchers on account of subscriptions to the General Provident Fund and the Postal Insurance Fund should be recorded in separate appendices in forms 51-C and 51 D, respectively. From these appendices, the totals relating to each district should be brought into the Deduction Register. The appendices should then be passed on to the Fund and Account Current sections respectively, with a certificate to the effect that the totals agree with the credits in the departmental abstract. The appendix relating to the General Provident Fund deductions, supported by the fund schedule in form General Provident Fund 8, may, however, be sent to the Fund Section in two parts, the portion relating to the first schedule of payments being sent with a certificate of agreement after the compilation of the vouchers of that schedule, and that relating to the second schedule, into which the total deductions of the first part also should be brought in order to arrive at the monthly total, after completion of the departmental accounts.

NOTE 1.—The deductions on account of the sterling and rupee branches of Provident Funds should be posted and accounted for separately.

NOTE 2.—A similar procedure may be adopted in the case of deductions on account of the Indian Military Service Family Pension Regulations and the Indian Military Widows' and Orphans' Fund.

466. When all the vouchers of either schedule of payments have been posted in the compilation book, the column showing the total under each detailed head should be summed up, and, if the working is correct, the total should agree with the total of the schedule of payments after (a) deducting from the former the aggregate amount shewn as deduction from vouchers for credit to Service funds, etc., and (b) adding to the result the amount of payments on account of refunds of revenue.

NOTE.—In the case of accounts which can conveniently be proved with the total payments of the months as entered in the second schedule (Article 279 of the Civil Account Code, Volume II), on account of the small size of the department or the small size of the district or for any similar reason, the proving of postings in the compilation book for each schedule may be forgone at the discretion of the Accountant General.

467. When the entries against a treasury in the compilation book have been posted and proved, the payments for the month at the treasury under each detailed head except "Refunds" (see article 464) should be brought together in the compilation book for the first schedule. The monthly total under each head should then be posted

No. 92.

Page 197, Article 467—

Insert the following as rule 1 below this Article:—

"1. See also Note below Article 466".

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No 92, dated the 1st June 1936.]

entries have been made correctly, the total of both the parts against

nts as  
ted in  
il Ad-

pleted

ld be  
f the

each treasury will agree with the difference between the amount of (a) recoveries from payment vouchers for credit to Service funds, etc., and (b) payments at the treasury on account of refunds of revenue as posted in Part (1).

469. When the schedule of receipts of a treasury has been examined as to correctness of form and method of entry, the necessary notes of classification should be made in the remarks column. The amounts shown in the schedule should then be entered against the treasury concerned on the receipt side of the abstracts, those relating to the appendices under part (3) being posted therein and the rest in parts (1) and (2). The total amount of payments appearing in the two payment schedules of the treasury on account of refunds of revenue should be recorded at the same time in the relevant column of part (1). The total receipts as shown in the receipt schedule should then be posted as a minus entry under the suspense head "Departmental Adjusting Account" of the department in part (2).

470. When the payment vouchers of both schedules of payments, as well as the schedule of receipts from a treasury, have been abstracted, the recoveries and receipts shown in part (3) should be transferred to parts (1) and (2), the totals relating to each head being alone posted against it.

471. After the postings in parts (1) and (2) have been completed in the above manner for each treasury, the detailed items should be cast up across the pages to the total column and, if the entries have been made correctly, the total against each treasury should be equal to the difference between the amount of refunds posted from the payment schedules and the amount of recoveries from the payment vouchers posted in part (3).

472. After the grand total of the transactions in all treasuries under each head has been made in parts (1), (2), (4) and (5), it will be necessary to post all adjustments made through departmental abstracts, so that the departmental abstract will include monthly all transactions, of whatever nature, connected with receipts and payments of the department. These will be posted from the Compilation Book in the case of suspense slips, and from the Transfer Ledger and Abstract of the department; additions or deductions, as the case may be, being made under the various heads concerned.

473. The final stage in the completion of the abstract is the preparation of the proof sheets in parts (6) and (7) as prescribed in Article 462 (6) and (7).

#### Examination of Departmental Classified Abstracts.

473-A. On completion, the Departmental Classified Abstract, accompanied by the schedules of receipts and payments, vouchers and all supporting documents, should be made over to the Superintendent of the



(b) Every head of account, under the revenue and service head concerned, for which a column is provided in the Departmental Classified Abstract (see Article 462) must appear in the Departmental Consolidated Abstract also, and against it must be entered the total of the month's entries as there recorded.

NOTE.—The rule in Article 199 of the Account Code applies here also *mutatis mutandis*.

474-B. The totals of the receipts and payments will then be checked with the corresponding totals in the Departmental Classified Abstract and, when agreed, the Consolidated Abstract will be sent to the Book Section. Similarly, after the preparation of March Final accounts, the Consolidated Abstract should be sent to the Book Section for the action indicated in Article 202 of the Account Code.

1 No separate consolidated abstract need be prepared for the transactions brought to account in the classified abstract of treasury payments of the Public Works Department. These transactions should be incorporated in the general consolidated abstract of the Public Works transactions (see Article 502), which may be maintained either in the Treasury Department section or in the Works Audit Department according to local convenience.

### Review of Consolidated Abstract.

474-C The Superintendent should scrutinise the Consolidated Abstract intelligently once a month and see whether the figures under any head are so abnormally high or low as compared with those of the previous months as to raise a doubt whether there has been misclassification or misposting. If any doubt is aroused, he should carry out the necessary scrutiny with reference to the details of the doubtful item and should satisfy himself as to the correctness of the figure. The results of this review should be reported monthly to the Gazetted Officer in charge on a date to be prescribed by the Accountant General.

### Transfer Entries.

474-D. Corrections and adjustments within a departmental account should be effected by means of transfer entries in accordance with the procedure laid down in Chapter 11 of the Account Code. If an item in a transfer entry has to be taken to a head in another Departmental account, it should be classified in the transfer entry as pertaining to the suspense head "Departmental Adjusting Account" relating to the other department. The transfer entry with the necessary suspense slip should then be sent, for acceptance and return, to the Superintendent of the section which maintains the Detail Book or Departmental Abstract in which the transferred item will be finally adjusted under the proper head. When received back with the acceptance, the transfer entry will be posted in the Combined Transfer Ledger and Abstract, in Account Code, Form 32.

474-E The section to which a transfer entry is sent with a suspense slip for acceptance will retain the suspense slip and deal with it in the manner described in Article 203-A.

## Chapter 22.—Presidency Payments.

Pro-audit System . . . . 475 General Procedure . . . . 477 Audit . . . . . 478 Payments by Cheque . . . . 481 Payments in Cash . . . . 482 Closing for the Day . . . . 485	Schedule of Cheques Paid . . . 488 Outstanding Cheques . . . . 489 Accountant General's Check Register 490 Rules governing the procedure to be followed in the payment of claims presented for pre-audit in an Audit Office . . . . . Annexure A.
---	--

### Pre-audit System.

475. Claims upon Government, payable at Presidency towns and Provincial capitals, are for the most part submitted to the local Audit office for pre-audit, and are paid under the rules in Annexure A either in cash or by an order upon the ~~local head office or branch of the Imperial Bank of India.~~ See Rule 1 to the Article 9 of the Civil Account Code, Volume I

NOTE.—In the case of payments to non-officials either on behalf of Government or any local authority on account of fees, commission, bonus, remuneration or reward of any kind, necessary intimation, together with the addresses of the payers, should, at the time of actual payment, be sent to the Income-tax Officer concerned if the amount of each payment is not less than Rs 250.

476. The rules in this and the next two chapters apply in their entirety only to the Audit offices at Calcutta, Bombay and Madras; the system of pre-audit for other Provincial capitals will, however, follow the same procedure, as far as circumstances permit, option having been specially allowed in regard to the method of preparing and proving the abstract of pre-audit payments. The instructions in Chapter 23 may be followed in their entirety, or the postings may be made and proved at longer intervals, provided that they are not done less frequently than is done in the case of a Departmental Classified Abstract, viz, twice a month

### General Procedure.

477. The Pre-audit Pay Department is responsible for receiving, and for making payment of, claims of all Civil Departments in the Presidency town, and of similar claims of the Public Works Department in respect of other than works expenditure.

On receipt of a claim it should be sent to the section which presents the payment of similar claims made at treasuries, and the payment should be made after the claim is audited and passed by that section

1. (a) In most offices, the arrangement is that, in exchange for bills presented, a brass token bearing a number is given to the person who presents bills by the receiving clerk in the Pre-audit Pay Department. This token is

by him on the bill, which is not returned to the payee but is transferred to the audit section concerned. When received back from the audit section, the number of the token is noted from the passed bills on any cheque prepared for its payment. The cash is paid or the cheque is handed over to the person who presents the brass token and gives the particulars of the amount and payee of the bill. The receipt and issue of tokens is recorded in a register of tokens in Form 51-F. A daily verification of the stock of tokens in hand should be made by the cashier after taking into account the unredeemed numbers. This is intended merely as a numerical check and the object is to see that, for the number of tokens that are not in hand, an equal number of bills exists in the office. A certificate of this verification should be recorded in the register of tokens and should be put up to the Gazetted Officer in charge.

(b) The Superintendent should see daily that, for all bills paid during the day, whether in cash or by cheque, and for bills returned unpaid, the corresponding tokens have been received back. He should subscribe to the certificate in Form 51-E to this effect, and the certificate should be shown daily to the Gazetted Officer in charge.

(c) On the 20th of each month, a detailed census of all tokens in hand should be taken by the Superintendent in a register in Form 51-G and the result reported to the Accountant General. For the purpose of this census enquiry should be made from different sections in Form 51-II.

**477-A** After the passed bills have been received back from the Gazetted Officer, they should not be sent from one section of the office to another except in locked boxes, whether the despatch be transfer from the audit section to the Pre-audit Pay Department, or from the cheque writer to the Gazetted Officer and back, or any other transfer. All transfers, between the audit section and the Pre-audit Pay Department should be noted in a transit register.

### Audit.

**478.** The audit sections should conduct the audit of bills presented for pre-audit and payment on the same principles and with precisely the same formalities as are observed in the case of bills received with the treasury accounts for post audit after payment, care being taken that the two classes of bills are kept separate from each other.

**479.** Specimen signatures of officers drawing bills—pay or contingent—should be obtained and pasted in the proper pages of the audit registers, and each auditor should, on receipt of a bill, first of all see that the signature on the bill agrees with that recorded in the audit register.

**NOTE 1**—On a transfer of charge between officers, the relieved officer should send to the Audit office the required number of specimen signatures of the relieving officer. The auditor will see that the signature of the relieved officer is correct and then paste the specimen signature of the relieving officer into the audit registers, canceling the previous ones.

**NOTE 2**—In cases where a personal assistant or other officer is entitled to sign bills "for" a superior officer, specimen signatures of the officer so entitled should be obtained and utilised as above.

**480.** After the bills have been examined and recorded and the audit encasements and the amounts passed for payment (in words and figures) written on them by the auditor, they should be laid before the Gazetted Officer in charge with the audit registers; the officer will examine the bill, compare the signature of the drawing officer with his specimen



signature in all cases and, if satisfied of the correctness of the charges, initial or tick off the entries in the registers and pass the orders for payment. The bills will then be returned to the Pre-audit Pay Department.

NOTE 1.—Care should be taken that the paid vouchers received from treasuries are kept separate from bills presented for payment after pre-audit

### Payments by Cheque.

481. If payment is to be made by cheque under Rule II of Annexure A, the passed bill will be transferred to the cheque writer, who will prepare a cheque for the net amount in the special form for Pre-audit cheques, putting his signature after the word *entered*. He will note the number of the cheque conspicuously on the bill, enter the amount in the register of cheques drawn (Form 52), and lay the cheque and the bill together before the Gazetted Officer in charge. This officer will tick off the number of the cheque, see that its amount agrees with the amount passed, and then sign the cheque and stamp the bill "Cheque drawn", after which the passed bill together with the cheque should be sent to the Cash Department which will date the cheque at the time of delivery. After delivery the Cash Department will attach the payee's acknowledgment to the bill, stamp it as 'paid', write the voucher number on the upper right hand corner of the bill and enter the payment in the register of cheques delivered (Form 52-A). The cheque will be paid by the bank and charged in the schedule of Accountant General's cheques paid attached to the bank's daily account. (See Article 488).

1. When two or more bills are payable to the same person, a single cheque should be issued for their aggregate amount, though the particulars of each bill should be entered separately in the register of cheques delivered (Form 52-A). In such cases a stamped acknowledgment for each bill should not be demanded; a single stamped receipt is sufficient. Each such bill may, if necessary, be stamped in the audit office with a rubber stamp indicating that the relevant receipt is included in the receipt attached to such and such a bill, filling in the number in manuscript.

2. Duplicates of lost cheques are, in some cases, issued on forms differing from the original only in that the word "duplicate" is printed across them in red. (See Articles 16 and 177, Civil Account Code, Volume I)

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Articles 13 (b) and 49, Rule 3, Civil Account Code, Volume I, should be followed.

### Payments in Cash

482. Bills to be paid in cash should, on being passed, be made over to the cashier, who, if the voucher be in order, duly passed, and receipted, should stamp the bill *paid*, pay the *net* amount, write the voucher number on the upper right-hand corner of the bill, and enter the payment in his cash payment register (Form 53).

NOTE.—Bills for pensions may be paid in cash, up to a limit of Rs250 in each case.

483. For the payment of these claims a fixed imprest is allowed, and if this runs short during business hours, a cheque, also in the special form for Pre-audit cheques, may be drawn to replenish it. The

Gazetted Officer in charge should check the entries in the register of cash payments with the vouchers, and should also see that the amount of the cheque agrees with the total of the register, before he signs it. The voucher for this cheque will be in Form 53-A.

1 Before issuing such a cheque, it will be well to note on the voucher above described that it covers all cash payments up to " o'clock ", but on a day on which small payments are expected to be numerous and soon to exhaust the imprest, a further amount may be drawn by a cheque when office opens, and if the result be that the cash balance at the end of the day be not reduced to the amount sanctioned for the fixed imprest, the fact must be reported to the Accountant General, and the surplus shown separately on the final agreement slip (Article 487).

484 The fixed imprest will be borne on the accounts as a permanent advance, and will be counted and certified by the Gazetted Officer in charge on the last day of each month. The certificate initialled by the Accountant General should be filed with cash balance reports, though the amount is not included in the balance of the province

### Closing for the Day.

485 At the close of each day the amount of the fixed imprest must be made up by a cheque drawn by the Gazetted Officer in charge in his own favour, so that the cashier may always close with a balance equal to the fixed imprest in cash and cheques, before signing the cheque, the Gazetted Officer in charge will apply the same tests as are laid down in Article 483.

486. The Gazetted Officer in charge should take up the register of cheques drawn with the cheque book, see that the numbers of the cheques in the register are consecutive, and ascertain that no more forms have been removed than are accounted for by entries in that register. He should initial the counterfoil of the first unused form (the first to be used on the next day), and by turning back to the last initials (those on the first used form of the expiring day) will ascertain how many forms have been removed

487. The entries in the register of cheques delivered and the cash payment register (Forms 52-A and 53) should be summed as each column is filled up. A final total, expressed in words and figures, should be made at the end of the day, and the vouchers, with a memorandum in Form 53-B, showing the aggregate amount of the payments, in words and figures, should be forwarded to the Account Section, the cheque and cash memoranda and vouchers being kept distinct. Ordinarily, a single memorandum for each class, prepared at the close of the daily payments, will be sufficient; but on days when the payments are numerous it is convenient to make up the totals and forward the vouchers two or three times during the day, and when more than one

memorandum is thus prepared, the aggregate amount paid from the commencement of business must be shown in each, in words and figures.

1. The amount of the cheques issued in replenishment of the fixed imprest must be excluded from the aggregates reported in these slips

2. The Garretted Officer in charge need not, of course, count the vouchers before signing the slips, nor is it absolutely necessary for him to await the return of one such slip before forwarding another packet of vouchers

3. The vouchers, if numerous, are transferred in parcels at intervals, in order that the check list described in Article 491 may be written up more promptly.

### Schedule of Cheques Paid

488. The Bank will send the paid cheques daily to the Accountant General, together with a schedule showing the number and the amount of each ; and the whole amount of this schedule will be shown in the daily Bank sheet (Chapter 24) as a single item "Pre-audit Cheques paid".

1 No member of the Pre-audit Pay Department should ordinarily be permitted to have any access to the paid cheques and the schedules received from the Bank.

### Outstanding Cheques.

489. The paid cheques returned daily by the Bank should be compared with, and ticked off in, the register of cheques delivered (Form 52-A), and from this a list of outstanding cheques (showing number and amount) should be made up and totalled weekly, the total being expressed in words and figures. The preparation of this list should on no account be left to a member of the Pre-audit Pay Department. The entries in the list should be checked and the total attested by a Superintendent, before it is submitted to the Accountant General for posting his Check Register (Article 490). The balance for the last day of the month should be agreed with the ledger balance and the agreement certified by the Superintendent, Book Department

1. If any cheque appears to be unduly long outstanding, enquiries regarding it should be made of the holder ; and if it cannot be traced, it may be stopped, and the charge which it represents cancelled and adjusted. The number of the cheque in the outstanding list will sufficiently indicate any such exceptional cases.

2. The most convenient form of the daily schedule will probably be that of a book, as the maintenance of an outstanding list of cheques renders it unnecessary to record the details of the cheques paid

### Accountant General's Check Register.

490. A register in Form 54 will be maintained by the Accountant General showing the daily issues and encashment of pre-audit cheques and the balance of unpaid cheques at the end of the week.

## PRESIDENCY PAYMENTS.

[CHAP. 22.]

The weekly comparison as indicated in the form will be made by the Accountant General himself.

A monthly comparison should also be made with the balance in the Register of Outstanding Cheques at the end of each month. The balance in the Accountant General's register should also be independently verified with the ledger balance in the Book Department and a note to this effect recorded in Form 54.

## ANNEXURE A.

(Referred to in Article 475)

The following rules govern the procedure which should be followed in the payment of claims presented for pre-audit in an Audit Office :—

(I) Bills, which should be only claims and not acknowledgments, will be presented in person, or by a messenger, or through a Bank or other authorised agent, or by post.

(II) Unless there is a special request on a bill for cash payment, all bills will be paid by cheque if the total of all the bills received from one party at the same time exceeds R20.

(III) If payment is to be made by cheque, the bill should bear an endorsement showing :—

(a) In whose favour the cheque is to be drawn—self, Bank or other authorised agent.

NOTE 1.—Cheques may be drawn in favour of a firm or a private person for payment of contingent bills when the local Government authorises direct payment to suppliers of articles. These cheques should always be crossed in the manner prescribed in Article 23-A of the Civil Account Code and will be issued by the Audit office either on original bills of the supplier duly countersigned by the Head of the office or on consolidated bills in which claims of different persons are included by the Head of the office. In the latter case the names of the payees should be specified in the bill, with the respective amounts, for which separate cheques should be issued.

NOTE 2.—Where under the provisions of the Note under Article 10 of the Civil Account Code payments due to contractors have to be made to financing Banks, cheques may be drawn in favour of such Banks.

(b) Whether it is to be an open cheque or a crossed one.

(c) In the latter case, whether the crossed cheque is to be sent by post (open cheques are not to be sent by post).

(IV) The presenter of a bill (otherwise than by post) will receive a token.

(V) When payment is to be made by crossed cheque sent by post, the cheque will be sent by the Audit office without further action on the part of the payee. He must, however, acknowledge its receipt by return of post. Failure or delay to do this will render the drawer liable to forfeit the privilege of having his cheque sent by post.

(VI) In cases other than (V), intimation of the bill having been passed will be sent to the drawer, where necessary or when desired, in the following form as soon as possible after the bill is passed :—

"Your bill for R\_\_\_\_\_ received on the \_\_\_\_\_ has been passed for R\_\_\_\_\_. Please send your messenger with your acknowledgment duly stamped, in the form annexed, with instructions to make it over to the paying officer, after actual receipt of the payment.  
"Token No. \_\_\_\_\_" or "this intimation" (when the bill has been sent by post and no token received) should also be sent as evidence of identification in addition to the signed acknowledgment."

(VII) A payee, who receives payment by cash or by an open cheque, can receive payment only in person or through a messenger. In the latter case the Cashier will take all reasonable precautions against fraud, but the payee must understand that he receives payment through a third party at his own risk and that Government is in no way responsible for loss and will hand over the cheque or cash to any person presenting—

(a) the token, if any, that had been given to the messenger, and

(b) what purports to be the payee's receipt for the amount claimed. This receipt should be in the following form :—

Received by  $\frac{\text{Cash}}{\text{Cheque}}$  Rs. — from the — in payment of my bill —, dated the —, on account of —

If an advice that the bill has been passed (see VI above) has been received this should also be sent

NOTE—It is not necessary that an intimation should have been received by the payee before he can be paid. The payee can send his messenger with the receipt without awaiting the intimation and the payment will be made, if the bill has been passed. It will save the payee's trouble, however, if he waits for the intimation, except for bills which are paid on the same day or on the day following, e.g., pay bills

(VIII) If the receipt is sent by a messenger, the Audit office will take on the receipt the signature or mark of the messenger himself.

(IX) Payee should communicate with the Audit office in all cases in which payment has been delayed beyond one week from the presentation of the bill

(X) It is the duty of the Cash Department to scrutinise the receipt of the payee presented by the messenger, before making payment. This scrutiny will consist of—

(a) comparison of the signature on the acknowledgment with the drawer's signature on the bill,

(b) comparison of the amount acknowledged with the amount of the pay order on the bill, and

(c) receipt of the token issued, if any ; (if an intimation of the bill having been passed has been sent, this should be asked for, though it is not essential).

NOTE 1—In the case of any doubt as to the agreement of signature or as to the quittance being legal, e.g., when the payee does not himself sign, the Cash Department will consult the Audit Department before making the payment.

NOTE 2—All bills as soon as passed in Audit will be sent to the Cash Department. After payment the Cash Department will attach the payee's acknowledgment to the bill, stamp the bill as "Paid" with the name of the person by whom the payment has been made and the date of the payment mentioned therein

NOTE 3.—Special care must be exercised by the Cash Department if receipts are presented by unknown messengers

(XI) The Audit Department will conduct a final post-audit of the payments. This will consist of the following checks :—

- (a) that the pay order is genuine ;
- (b) that the endorsements\* on the bills, if any, are in order ;
- (c) that a final receipt for the full amount passed in audit has been received from the drawer of the bill in the prescribed form ;

NOTE.—In the case of bills for the pay and allowances of Gazetted Government servants the receipt of the drawer's banker or agent may be accepted as a final receipt. In such a case, however, the bill should be endorsed by the drawer with a distinct pay order in favour of his banker or agent which order need not be stamped (See Rule 1 under Article 49, Civil Account Code, Volume I.)

- (d) that the messenger has signed the final receipt, except when the payment has been made by crossed cheque sent through the post, and

- (e) that the Cash Department has signed the certificate of payment.

NOTE 1.—Until the audit has been completed as above, the payment should be held under formal audit objection. Such objections should in most cases be cleared before the accounts for the months are audited and very few objections for want of vouchers should therefore find a place or rarely in the Objection Book.

NOTE 2.—A Register in Form 54-A should be maintained in the Audit Section for the record of final post audit of pre audit bills. The final post audit must be reviewed by a member of the superintending staff to the extent of two per cent. of the payments.

## Chapter 23.—Compilation of Presidency Payments.

### Payment Vouchers

Receipt of vouchers . . . . .	491	Closing of Debt Head Classified Abstract . . . . .	492
Debt Head Classified Abstract . . . . .	492	Treatment of schedules and vouchers . . . . .	493
Transfer of schedules and vouchers . . . . .	493		

### Receipt of Vouchers.

491 On receipt in the Compilation Section of the vouchers with the covering slips or memoranda (Article 487), no time should be lost in checking the total of the payments. This should be done in the following manner. The vouchers as they are received should be sorted by departments, and the payments entered by carbon process in duplicate in the several departmental schedules of pre-audit payments (Form 55), the vouchers paid by cheque and those paid in cash being entered in separate parts and the total amounts brought together at the end of the day as shown in the form. The total net payment in these schedules should then be entered in a daily cash memorandum (Form 55-A) and the grand total struck. When found correct the memorandum (Article 487) should be signed as "agreed" by a responsible officer and returned to the Pre-audit Pay Department as an acknowledgment for the vouchers received.

### Debt Head Classified Abstract.

492. After the day's payments have been examined as in the preceding article, the total gross payments of the day, as worked out in column 6 of the several schedules (Form 55), will be posted in the Debt Head Classified Abstract of the Pre-audit Pay Department (Form 56). The recoveries and receipts shown in columns (3) to (5) of the schedule should be entered under the appropriate suspense head at the bottom of the Abstract the total deductions relating to each suspense head being posted against it. The postings should then be proved by agreeing the net payments with the total shown in the daily cash memorandum (Form 55-A).

### Transfer of schedules and vouchers to Departmental audit sections.

493 The Schedule of payments relating to each department should be totalled, and the upper sheets sent to the section concerned with the vouchers appertaining to them at such convenient intervals as may be determined by the Accountant General; but they must not be sent less frequently than twice a month. Simultaneously, memoranda of credits should be prepared from columns (3) to (5) of the schedules and sent to



the departmental sections concerned for incorporation in their classified abstracts of receipts. These sections will be the Public Works (treasury) section, in the case of recoveries of house rent ; the Pension Section, in the case of Indian Civil Service Family Pension Fund receipts ; and so on.

1. The vouchers should be kept under lock and key by the Superintendent till they are sent to the audit section.

### Closing of Debt Head Classified Abstract.

494. At the end of the month, all the columns of the Debt Head Classified Abstract should be totalled and the amount of pre-audit cheques issued added to the receipt side of the abstract. When this is done, the grand total of receipt will be equal to the grand total of payments, and the Abstract thus completed and proved will be made over to the Book Department for posting in the Detail Book

**Treatment of schedules and vouchers in the Departmental audit sections.**

495. On receipt of the vouchers and schedules, the departmental section will examine them, as directed in Article 204, and conduct the final post audit prescribed in Rule XI of Annexure A to Chapter 23. The vouchers will then be posted in the compilation book and the payments incorporated in the departmental abstracts in the same way as if they had been received with the accounts from a treasury.

## Chapter 24.—Bank Sheet.

Bank Account	:	:	:	496	Audit and Accounting	:	:	:	498
Daily Sheet	:	:	:	497					

## Bank Account.

496. The receipts of Government which are paid into the local head offices or branches of the Imperial Bank of India, and the payments on Government account, including payments on account of pre-audit cheques, are taken to the general account of Government at the Bank, which is operated upon, under the orders of the Accountant General.

## Daily Sheet

497. From the Bank is received each day :—

(1) A register of daily receipts and payments, which will be agreed with the Daily Account, *vide* clause (2) below, and returned to the Bank after the Accountant General has initialled the entries in token of verification

(2) An account of the receipts and payments, entered generally (as far as the Bank can conveniently do so) in the classification adopted in the Government accounts

(3) Schedules giving further details of items entered in the accounts under heads which require special treatment in the Audit office (*e.g.*, Accountant General's cheques, bills, military receipts, interest payments, etc.).

(4) Vouchers supporting the receipts and payments

(5) A statement showing the value of small coin of each denomination and of uncurrent coin, etc., held by the Bank on Government account.

## Audit and Accounting.

498. The procedure prescribed in Chapter 23 for the audit and accounting of presidency payment vouchers should apply *mutatis mutandis* in the case of vouchers and schedules received from the Bank.

499. The items in the Daily Account, after being verified against the vouchers and schedules, are to be posted in a daily abstract in such form as will admit of the daily entries under each head being totalled, so as to form a Debt Head Classified Abstract for the month.

500. The net difference between the credits and debits in the Daily Account will be posted into the Register of Imperial Bank Deposits in Form 58. At the close of the month, the difference between the totals of the two money columns should be carried into the Monthly Debt Head Abstract, the head "~~Imperial Bank Deposits~~" being credited or debited as the case may be.

501. Deleted.



504. The principles enunciated above are, for the most part, applicable to the accounts of the Public Works and Forest Departments. The special rules on the subject are described in Parts IV and V respectively of this Code.

### Balances.

505 The balances of departmental accounts are not to be shown as cash balance, but an entry will be made upon the receipt side of "Balance diminished, Rs 00," or upon the charge side of "Balance increased, Rs 00," so that the total of the receipt side may be equal to the total of the charge side. These figures will be credited or debited under the debt head "Departmental Accounts", except in the case of small coin depôt balances which should go to "Small Coin Depôt Balances." The calculation of "Balance diminished" or "Balance increased" will be recorded upon the account itself.

### Small Coin Depôts.

506 The accounts of the small coin depôts and sub-depôts as received should be examined and then pasted in a file, so arranged that the accounts of the same depôt or sub-depôt may be laid together. The Accountant General will prepare from these accounts one general Classified Abstract of the depôts in his province in Form 59, and should include in his monthly Cash Balance Report a memorandum showing the balances of the several kinds of small silver, nickel, and bronze and copper coin in each depôt or sub-depôt. The accounts will be posted under the following heads:—

*Small Coin Depôt Remittances*.—(Coins remitted within the same Province).

*Mint Remittances*.—(Coins remitted to or from Mint; this head will appear in the Central Revenues and Bombay accounts only).

*Foreign Remittances*.—(Coins remitted to or from another Province).

*Small Coin Depôt Balances*.—(Small silver coin balance decreased or increased  
Nickel coin balance decreased or increased. Bronze and copper coin balance decreased or increased).

**NOTE.**—Remittances that may be in transit at the close of a month are nevertheless to be charged in the accounts, but remittances should be made, whenever possible, in such time as to admit of arrival at their destination within the month of despatch. Should any remain in transit at the end of a month, there will be an outstanding under the Remittances Head, no adjustment under the provisions of Article 502 being admissible.

## Chapter 26.—Statement of Disbursers' Accounts.

## Posting the Statement—

<i>Treasury and Departmental Accounts</i>	507
<i>Local Remittances in Transit</i>	509
<i>Completion in Book Department</i>	510

## Posting the Statement—contd.

<i>Exchange Account Abstract</i>	511
<i>Transfers</i>	512
<i>Check of Totals</i>	514

## Posting the Statement.

*Treasury and Departmental Accounts.*

507. (a) The last stage before handing over the Cash Account and the list of Payments of a treasury to the Compilation Department is the posting of the balances and the totals in the Statement of Disbursers' Account. This statement is maintained in Form 60 and each district auditor, as he completes his examination of a treasury account, will post in it the entries relating to the treasury, the figures being taken from the closing entries in the cash accounts (Article 286, Civil Account Code,

## No. 94.

*Page 215, Article 507 (b)—*

Delete the word "departmental" in line 1 and add the words "and Debt Head" between the words "departmental" and "abstracts" in line 2 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 94, dated the 1st June 1936]  
abstracts alone and to post the totals from this sheet into the main form.

508 These entries may conveniently be made in the same order as observed in the Cash Balance Report. The Bank Account should and after it the district accounts, the Departmental Adjusting Account and the various departmental accounts in detail; but, as the Departmental Adjusting Account and the have no balances, the only columns to be and payment columns, the entries

504. The principles enunciated above are, for the most part, applicable to the accounts of the Public Works and Forest Departments. The special rules on the subject are described in Parts IV and V respectively of this Code.

### Balances.

505 The balances of departmental accounts are not to be shown as cash balance, but an entry will be made upon the receipt side of "Balance diminished, Rs. 00," or upon the charge side of "Balance increased, Rs. 00," so that the total of the receipt side may be equal to the total of the charge side. These figures will be credited or debited under the debt head "Departmental Accounts," except in the case of small coin depôt balances which should go to "Small Coin Depôt Balances." The calculation of "Balance diminished" or "Balance increased" will be recorded upon the account itself.

### Small Coin Depôts.

506 The accounts of the small coin depôts and sub-depôts as received should be examined and then pasted in a file, so arranged that the accounts of the same depôt or sub-depôt may be laid together. The Accountant General will prepare from these accounts one general Classified Abstract of the depôts in his province in Form 59, and should include in his monthly Cash Balance Report a memorandum showing the balances of the several kinds of small silver, nickel, and bronze and copper coin in each depôt or sub-depôt. The accounts will be posted under the following heads:—

*Small Coin Depôt Remittances*—(Coins remitted within the same Province).

*Mint Remittances*—(Coins remitted to or from Mint; this head will appear in the Central Revenues and Bombay accounts only).

*Foreign Remittances*—(Coins remitted to or from another Province).

*Small Coin Depôt Balances*—(Small silver coin balance decreased or increased).

### No. 46.

Page 214, Article 506—

Substitute the following for Note 2 as introduced by correction slip No. 11, dated the 1st June 1935:—

"The balances of small coin depôts located at treasuries and branches of the Imperial Bank of India will be verified by the District Officers under the rules in the Resource Manual. Early in April each year, a certificate in the following form will be submitted by them to the Accountant General for his Review of Balances.

"The closing balance of the small coin depot at.....on the 31st March..... according to the Depot Book maintained in form 16, Resource Manual, is Rs. .... This balance has been duly verified according to the prescribed rules."

The balances of small coin depôts located at Currency Offices will be verified by an officer of the Reserve Bank of India at convenient intervals. Early in April each year, the Currency Officer will furnish the Accountant General concerned with a certificate to the effect that the actual balance held on the 31st March at the depot in his charge agrees with the ledger balance of that date."

## Chapter 26.—Statement of Disbursers' Accounts.

## Posting the Statement—

<i>Treasury and Departmental Accounts</i>	507
<i>Local Remittances in Transit</i>	509
<i>Completion in Book Department</i>	510

## Posting the Statement—contd.

<i>Exchange Account Abstract</i>	511
<i>Transfers</i>	512
<i>Check of Totals</i>	514

## Posting the Statement.

*Treasury and Departmental Accounts.*

507. (a) The last stage before handing over the Cash Account and the list of Payments of a treasury to the Compilation Department is the posting of the balances and the totals in the Statement of Disbursers' Account. This statement is maintained in Form 60 and each district auditor, as he completes his examination of a treasury account, will post in it the entries relating to the treasury, the figures being taken from the closing entries in the cash accounts (Article 286, Civil Account Code,

## No. 94.

## Page 215, Article 507 (b)—

Delete the word "departmental" in line 1 and add the words "and Debt Head" between the words "departmental" and "abstracts" in line 2 of this Article.

[Audit Code, Vol I, 1st Edn. (2nd Rep.), No. 94, dated the 1st June 1936.]  
abstracts alone and to post the totals from this sheet into the main form

508 These entries may conveniently be made in the same order as is observed in the Cash Balance Report. The Bank Account should come first, and after it the district accounts, the Departmental Adjusting Account and the various departmental accounts in detail; but, as the Bank Account, the Departmental Adjusting Account and the various departmental accounts have no balances, the only columns to be filled in against them are the receipt and payment columns, the entries in which will be equal

*Local Remittances in Transit.*

509. Next in order to the departmental accounts comes the head "Local Remittances in Transit", which, being a sub-head of "Cash Balance", takes the position of a disburser or officer holding a portion of the Government balances. Its opening balance is the amount of local remittances in transit at the beginning of the month, and its closing balance that outstanding at the end of it; and these amounts taken

from the Remittance Check Register (Form 36) should be posted accordingly. The entire amount of the opening balance should then be posted under disbursements, and that of the closing balance under receipts (care being taken that the amounts entered here as receipts and disbursements are also posted into the Detail Books as receipts and disbursements, respectively, under the head "Cash Remittances between Treasuries").

*Completion in Book Department.*

510. In order to effect an agreement with the Consolidated Abstract (*vide* Account Code), the Statement of Disbursers' Accounts must be completed in the Book Department by entry in it of the amounts which pass into the accounts through the Exchange Account Abstract and transfers.

*Exchange Account Abstract.*

511. Next below the amounts mentioned above, the totals of the items entering the accounts through the Exchange Account Abstract (*vide* Account Code) should be entered.

*Transfers.*

512. An abstract, in the following form, of the entries in the Combined Transfer Ledger and Abstract (Account Code Form 32) must be drawn up at foot of that document —

Debits.						Nature of heads	Credits.					
A Deduction from Receipts.			B Additions to Disbursements				C Additions to Receipts.			D Deductions from Disbursements.		
Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.
223	0	0	..	..	..	Revenue heads . .	134	0	0	..	..	..
..	..	..	1,247	0	0	Service charges . .	..	..	..	721	0	0
..	..	..	1,117	0	0	Debt and other heads	1,832	0	0	..	..	..
323	0	0	2,384	0	0	TOTAL .	1,966	0	0	721	0	0
			2,687	0	0	TOTAL DEBITS AND CREDITS .			2,687	0	0	

Column C diminished by Column A . . . . . 1,643

Column B diminished by Column D . . . . . 1,643

1. The figures are inserted to show how the calculations are made. Those in the first three lines are taken, by totalling, from the Transfer Abstract; the fifth line is found, on each side, by adding the pair of figures in the fourth line, and must be agreed, before going further, with the totals of the Transfer Abstract; the figures in the sixth and seventh lines are brought out, by subtraction, from the fourth.



513. The figures in the last two lines (which will always be equal), will then be posted in the Statement of Disbursers' Accounts against the head "Transfers."

No. 95.

Page 217, Article 514—

*Substitute* the following for the words "so furnishes an effective..... of the consolidated Abstract" in lines 3 and 4 of this Article:—

"so furnishes an effective check on the grand totals of the several consolidated abstracts as made out in the Abstract of Major Head Totals (Article 200 of the Account Code)".

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 95, dated the 1st June 1936]

## PART IV.

## PUBLIC WORKS AUDIT.

## Chapter 27.—General Arrangements of Works Audit Department.

Introductory . . . . .	515	Completion of Audit . . . . .	530
Office Arrangements . . . . .	517	Post Review of Audit . . . . .	531
Audit Procedure . . . . .	519	Supervision of Divisional Accountants . . . . .	538
Appropriation Audit . . . . .	522	Miscellaneous . . . . .	542
Current Review of Audit . . . . .	523		

## Introductory.

515. The Works Audit Department is responsible for the audit and accounting of those transactions of the Public Works Department which are brought to account by Divisional Officers of the Department in accordance with the rules in the Public Works Account Code. The transactions of a month are first subjected to a preliminary audit check by the Divisional Accountant, who is a member of the Accountant General's establishment, and then consolidated and compiled by him into prescribed forms of account (Monthly Account, P. W. A. Form 80, with supporting schedules, etc.) for, and under the supervision of, the Divisional Officer. These compiled accounts and other periodical accounts and returns are received at the Audit Office over the signature of the Divisional Officer.

516. The Works Audit Department is also responsible that the initial and other accounts of Public Works Officers which are not rendered to the Audit Office for audit centrally, are subjected to a local audit and inspection regularly. The detailed instructions for conducting the audit and inspection and for dealing with the results thereof are given in Chapter 44. Each auditor should keep carefully a note of all points noticed in the course of central audit, which, from time to time, he may be ordered to note for the Inspecting Officer's information, and see that all the points are duly reported to the Inspecting Officer as required by Article 834.

1. It may also be arranged that similar points noticed by other audit sections should be communicated to the auditor in the Works Audit Department to be noted by him.

## Office Arrangements

517. The Works Audit Department should be divided into small sections, each with a Senior Accountant or Accountant in charge. The primary responsibility for the audit of the accounts of Public Works

divisions, and other work connected therewith, rests with auditors who should be experienced clerks or junior Accountants. The actual distribution of work, which should be set out clearly in the Office Manual, will be settled by the Accountant General according to local requirements. The employment of sub-auditors to assist auditors should be governed by the following considerations :—

- (1) The responsibility for audit should, as far as possible, be undivided.
- (2) As a general rule, a clerk should not be employed as an auditor until he has worked as a sub-auditor.
- (3) A sub-auditor as he gains experience should be entrusted with more important work.

1. The term "Accountant" used in this article or elsewhere in this Chapter includes a Divisional Accountant attached to the Audit office.

2. An Accountant, selected for holding the charge of a Works Audit Section, must have had at least one year's training in the duties of a Divisional Accountant in a divisional office.

518. The auditor is primarily responsible for all audit work in connection with the accounts of one or more divisions allotted to him. He will audit the Monthly Accounts and periodical returns received from those divisions and deal with all returns, statements and correspondence connected with the audit. It is optional, however, with the Accountant General to entrust to the Treasury Audit Department the audit of Public Works Contingent bills included in divisional accounts. Where this is the arrangement, the contingent bills (with supporting vouchers) received with the Monthly Accounts will be transferred to the Treasury Audit Department, and the auditor will be responsible for seeing (1) that the bills which he transfers agree with the entries in the Classified Abstract of Expenditure, P W A Form 74, (2) that the vouchers and other enclosures to the bills are complete, (3) that the bills (with enclosures) are returned by the Treasury Audit Department after audit, and (4) that, unless separate objection books are kept in the Treasury Audit Department, any objection taken by that department is duly recorded in the objection book maintained in the Works Audit Department, and notified to the Divisional Officer.

#### Audit Procedure.

519. Audit should be conducted in accordance with (1) the general rules and principles laid down in Chapter 5, and (2) the special procedure applicable to each class of transactions as set out in the relevant chapter of this Code and with due regard to the relevant rules in the Public Works Account Code and the financial rules of the Government concerned.

520. The auditor examining a voucher or schedule should record the necessary particulars in the proper section of the Works Audit Register, unless there is a rule to the contrary. In token of this he should initial all the documents from which the register is posted, and

obtain the initials of a member of the superintending staff appointed for the purpose, in all cases where, under the rules in Article 523, the latter is required to initial. For this purpose, a suitable enfacing stamp may be used, *vide* Article 673.

NOTE.—Here and elsewhere, the term "Superintending Staff" should be held to mean only Senior Accountants and Accountants and such Divisional Accountants as may be attached to the Audit office.

521 The Works Audit Register should be posted at the same time as the audit of the voucher or schedule is being conducted. No Audit office can be considered free from arrears, unless the establishment is able to complete both posting and audit within the allotted time.

### Appropriation Audit.

522. (a) It is an important function of audit to watch the progress of expenditure against appropriations, see Article 202. The auditor and the Superintendent are responsible for this check in respect of all works or items of expenditure, the appropriations for which, whether individually or by groups, are sanctioned separately for each division, *vide* Articles 554, 555, 556 and 668.

(b) The Works Audit Department is not responsible for the check of expenditure against the grants for the whole province.

(c) In cases, not covered by clause (b) in which two or more Divisional Officers are authorised to incur charges relating to a unit of appropriation against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, and the Accountant General, at the request of the local Government, has undertaken to audit the collective charges against the appropriation, he will prescribe the arrangements for conducting the necessary check. It will be necessary in such cases to collect the audited expenditure figures of the divisions concerned in suitable summaries, in doing so, the general rules laid down in Chapter 37 should be observed.

### Current Review of Audit

523 The audit of the Monthly Accounts of Divisional Officers must be reviewed by a member of the superintending staff. This review will comprise the following duties in addition to any others that the Accountant General may prescribe —

- (1) As to charges the audit of which is recorded in Part I of the Works Audit Register, he should examine all the vouchers generally and review fully the audit of about ten per cent. of them, initialling the vouchers reviewed.

1. If all the vouchers attached to a schedule docket are reviewed, it will suffice if the schedule docket is marked "Vouchers reviewed" over the initials of the Superintendent.

2. The instructions in Rule 1 to Article 200 regarding the check of the classification of vouchers in the Treasury Audit Department apply *mutatis mutandis* to the vouchers of the Works Audit Department.

- (2) He should review all special charges and credits, the audit record of which is kept in Parts II to V of the Works Audit Register, and in evidence of this review he should initial the entries in the register, as well as the vouchers and the account entries audited. This check should not be confined to the entries made in the register by the auditor; when reviewing the vouchers and accounts generally, it should be seen that no transactions pertaining to these parts of the register have escaped the auditor's examination.
- (3) All schedules leading to the Monthly Account, and the account itself, should be examined to see generally that no important points have escaped the auditor's scrutiny and that the several accounts have been correctly written up. The prompt adjustment of outstandings of all classes should receive special attention.
- (4) A percentage of the entries made by the auditor in Part I of the Works Audit Register should be checked, the items examined being marked or initialled in the schedule concerned; but see Article 565.
- (5) The entries made by the auditor in Part I of the Works Audit Register should then be reviewed completely to see that all charges not covered by appropriation or technical sanction are challenged.
- (6) Lastly, the Audit Note and the Objection Statement prepared by the auditor should be examined to see that the remarks made or objections raised are all in order, and he should neatly edit them and add, in his own writing, any remarks

### No. 124.

*Page 221, Article 524—*

*Insert the following at the end of clause (a) :—*

"It should be particularly seen in the case of final bills that the date of actual completion of work is duly checked with the stipulated one, (column 5 of Part III of the Works Audit Register)."

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 124, dated 2nd January 1937.]

been treated as pertaining to the contract have been so treated, and that, in connection with the contract, there is no disregard of rule or want of attention to the interests of the State requiring action on the part of the Audit office. The rules in paragraphs 299, 308 and 309 of the Public Works Account Code should be specially borne in mind, and payments to sub-contractors should be scrutinised jealously.

obtain the initials of a member of the superintending staff appointed for the purpose, in all cases where, under the rules in Article 523, the latter is required to initial. For this purpose, a suitable enfacing stamp may be used, *vide* Article 673.

NOTE.—Here and elsewhere, the term "Superintending Staff" should be held to mean only Senior Accountants and Accountants and such Divisional Accountants as may be attached to the Audit office.

521. The Works Audit Register should be posted at the same time as the audit of the voucher or schedule is being conducted. No Audit office can be considered free from arrears, unless the establishment is able to complete both posting and audit within the allotted time.

### Appropriation Audit.

522. (a) It is an important function of audit to watch the progress of expenditure against appropriations, see Article 202. The auditor and the Superintendent are responsible for this check in respect of all works or items of expenditure, the appropriations for which, whether individually or by groups, are sanctioned separately for each division, *vide* Articles 554, 555, 556 and 668.

(b) The Works Audit Department is not responsible for the check of expenditure against the grants for the whole province.

(c) In cases, not covered by clause (b), in which two or more Divisional Officers are authorised to incur charges relating to a unit of appropriation against a lump sum appropriation placed for the purpose at the disposal of a single higher authority, and the Accountant General, at the request of the local Government, has undertaken to audit the collective charges against the appropriation, he will prescribe the arrangements for conducting the necessary check. It will be necessary in such cases to collect the audited expenditure figures of the divisions concerned in suitable summaries, in doing so, the general rules laid down in Chapter 37 should be observed.

### Current Review of Audit

523. The audit of the Monthly Accounts of Divisional Officers must be reviewed by a member of the superintending staff. This review will comprise the following duties in addition to any others that the Accountant General may prescribe —

- (1) As to charges the audit of which is recorded in Part I of the Works Audit Register, he should examine all the vouchers generally and review fully the audit of about ten per cent. of them, initialling the vouchers reviewed.

1. If all the vouchers attached to a schedule docket are reviewed, it will suffice if the schedule docket is marked "Vouchers reviewed" over the initials of the Superintendent.

2. The instructions in Rule 1 to Article 209 regarding the check of the classification of vouchers in the Treasury Audit Department apply *mutatis mutandis* to the vouchers of the Works Audit Department.

527. The Gazetted Officer in charge of a section should scrutinise carefully every objection, whether entered in an objection statement or in an audit note, before he passes it, cancelling or submitting for orders any to which in his opinion the provisions of Articles 156 and 157 could suitably be applied. The scrutiny should in the main consist of seeing whether the objection is a reasonable one and whether it is worded in intelligible and unexceptionable language ; it is not intended that the Gazetted Officer should check the facts in all cases by a comparison of the vouchers, but he should do so in all serious and important cases, and whenever he has reason to think that the facts implied by the objection are not correct, or when the objection itself is not intelligible without the vouchers. It should be borne in mind that unnecessary, meticulous or badly expressed objections not only bring discredit on audit and give rise to reasonable irritation, but also cause an increase of work in both the Audit and the executive offices.

528. Objections raised on objection statements, audit notes, half-margins or audit memoranda should not be treated as routine correspondence which may be issued by Superintendents under Article 79 (b). No such objection should issue over the signature of a subordinate unless the case is clearly met by one of the printed and numbered standard objections ; if any manuscript addition of any kind has to be made in the printed form, it should be signed by the Gazetted Officer in charge. The more important objections which are likely to lead eventually to a reference to the Head of a Department or superior administrative authority should not ordinarily be issued without the approval of the Deputy Accountant General.

NOTE.—In scrutinising objections, it should be borne in mind that the discretion vested in Audit Officers by Article 156 should be freely exercised

529 Both the Gazetted Officer and the Superintendent, when reviewing the accounts of Divisional Officers, should specially bear in mind the requirements of higher Audit, *vide* Articles 149 to 154. They should further see that Divisional Accountants appear to have attended to their audit and account duties satisfactorily. Should there be any evidence of slackness, or disregard of prescribed rules or procedure, on the part of the latter the Deputy Accountant General should be informed, and suggestions for the issue of the necessary admonition or for other action should be made to that officer

Page 223, Article 530—*Revision of Audit*

Substitute the following for the first sentence of this Article :—

“ The audit of the divisional accounts of a month should ordinarily be completed in time to enable the Compilation Section to include them in the Civil Account of the same month ; where this is not possible the procedure authorised in Article 133 may be followed. ”

... programme may be completed by all concerned should be fixed and as far as possible the programme of work, which should be clearly set out in the Office Manual, should be followed

### Post Review of Audit.

531. The Accountant General should arrange for a post review of Divisional Officers' accounts in such a way as to ensure that the accounts of every division are reviewed at least twice in two years, once by a Gazetted Officer and once by a member of the superintending staff. The Accountant General or his Deputy should keep a suitable register for this purpose, and every month, as soon as the accounts are posted, should indicate therein the names of the persons by whom a review of the accounts is to be made, and the names of the divisions which each should review.

532. The reviewing officer should subject the complete accounts and vouchers to a careful test-audit. The scale fixed for the check is as follows:—

- (a) *For Gazetted Officers*.—The same as that fixed for the current review by the Superintendent (*vide* Articles 523 and 524), and one half of the review work should be devoted to a re-check of the review which has already been done by the superintending staff.
- (b) *For Superintending Staff*.—Complete re-audit of the work done by the auditor, without a re-check of the review which has already been done by the superintending staff.

It should be seen that the accounts and vouchers have been properly audited and due objections taken. The Works Audit Register and the Objection Book should be examined to ascertain that they are properly kept in accordance with rule and that a sufficient check exists over charges as well as outstanding items. The Gazetted Officer should initial the documents and registers in the same way as the Superintendent is required to do in respect of the current review, and when the review is made by the superintending staff, the procedure will be the same as that prescribed for observance in the original audit by auditors.

533. The reviewing officer should submit, through the Deputy Accountant General, a report of his audit to the Accountant General, in a form to be prescribed by that officer. The report should be made in a bound book and should show only important errors and irregularities. Defects of procedure should receive special attention.

534. The work of post review should be carried out, as far as possible, by senior members of the office, and should not be entrusted to very junior Gazetted Officers or Accountants. It should in no case be entrusted to probationers, unless for purposes of training, in which case the account reviewed should not be included in the prescribed number.

535. Any portion of the check which is exercised by a Gazetted Officer in the course of his ordinary duties need not again be exercised by him or by any other officer in the course of his review. Similarly, any portion of the current review or check which is exercised by a



member of the superintending staff need not again be exercised by him or by any other member of that staff in the course of post review. Detailed orders on this point should be inserted in the Office Manual.

536. If necessary, the Accountant General may select one Senior Accountant who is not in charge of a section of the Works Audit Department, and may regard him as a Gazetted Officer for purposes of the post review.

537. A period should be fixed by the Accountant General for the completion of a Gazetted Officer's review and its submission to him, and any failure to complete a review within this period will constitute an arrear which should be treated as prescribed in Article 93-A.

### Supervision of Divisional Accountants

538. The relations of the Audit office with Divisional Officers of the Public Works Department are set forth in Chapter IV of the Public Works Account Code. Inasmuch as the Divisional Accountant employed on conducting the preliminary audit check in divisional offices and on consolidating and compiling the initial accounts of transactions into the accounts rendered to audit is a subordinate of the Accountant General, and is posted by him to a divisional office, the Audit office is also responsible that the work entrusted to the Divisional Accountant is done efficiently. The administration of the establishment of Divisional Accountants is, therefore, an important function of the Works Audit Department. The responsibility for this work devolves personally on the Deputy Accountant General.

539. The Deputy Accountant General is responsible for giving adequate practical training to every Divisional Accountant who is either on probation or is still junior and inexperienced, so that a trained accountant may be attached to each divisional office. See paragraph 98 of the Public Works Account Code.

1 The posting of junior accountants to new construction divisions, or to divisions the accounts of which are either heavy or of a peculiar nature, should be avoided as far as possible.

540. If the accounts work of a division falls into arrears, or if there are signs of any confusion therein, the matter should promptly receive the careful consideration of the Accountant General, who should not only move the Divisional Officer (or the higher authorities of the Public Works Department, if necessary) to take necessary steps to remedy the defects, but also suggest for consideration such remedies as may appear suitable, and, if necessary, render such temporary help as he may be in a position to give. In serious cases, it may be advisable for the Deputy Accountant General or a Gazetted Officer to visit the divisional office and to discuss the situation personally with the Divisional Officer and the Divisional Accountant.

541. Whenever a Divisional Accountant is relieved of his duties in a divisional office, it should be seen that the memorandum referred to in paragraph 596 of the Public Works Account Code is received from the Divisional Officer. This memorandum should be reviewed by the

auditor and the Superintendent for the division, and laid before the Deputy Accountant General for orders. Points requiring action on the part of the Audit office should be taken up promptly.

### Miscellaneous.

542. When a minimum period for the preservation of an initial or compiled account record in a Divisional or Sub-divisional office has not been prescribed in the rules framed by the Central or Provincial Government for the destruction of records, (*vide* paragraph 598, P. W. A. Code), Divisional Officers are required to obtain the approval of the Accountant General before destroying. If any of the records proposed to be destroyed are connected with works or other accounts in progress, or are likely to be required at a future date for audit purposes, the Divisional Officer should be advised to postpone their destruction. Such advice should be offered only with the approval of the Accountant General, and, as far as possible, the periods of preservation prescribed for corresponding records of the Audit office, *vide* Article 95, should be taken as a guide.

1 This criterion should also be applied in scrutinising any rules as regards destruction of records which the local Government may propose to introduce.

2 Copies of sub-divisional cash books or of other account records which Sub-divisional Officers submit to the Divisional office should be treated as original account records and not as copies, as the Divisional Officers' accounts rendered to the Audit office are based on such copies and not on the originals thereof.

543. A Note Book, in suitable form, should be maintained by each auditor for keeping notes of all points which have to be kept in mind as requiring action to be taken thereon, but which cannot be noted in any Part of the Works Audit Register. Each entry should be made concisely but in full detail, so that the action to be taken may be readily understood. A note quoting necessary references, should be made against each entry, in due course, to indicate the action taken, so that all points still requiring attention may be known at any time. The Note Book should be reviewed monthly by the Superintendent.

## Chapter 28.—Scrutiny of Sanctions and Orders.

Sanctions and Orders . . . . .	544	Excesses over Estimates . . . . .	548
Technical Sanction . . . . .	545	Special Financial Sanctions . . . . .	549
Administrative Approval . . . . .	546	Scrutiny and Registration of Sanctions and Orders . . . . .	551

### Sanctions and Orders.

544. Expenditure on a work must be covered by—

- (a) a sanctioned detailed estimate for the work,
- (b) an appropriation (for each year during which any expenditure is incurred on the work), which may be either for the work by itself or for the whole unit of appropriation within which the work falls along with one or more other works, according to the rules on the subject prescribed by the Government concerned

In some cases separate financial sanction of competent authority may also be necessary under the provisions of either of the Audit Resolutions referred to in Articles 104 (5) and 104 (6). The Civil Services (Classification, Control and Appeal) Rules. Financial rules and orders of the Government concerned

any of the rules and orders cited in the margin, before any expenditure can be incurred on a work. In the case of central works, such sanction, when accorded by the Government of India in the Finance Department, is termed "expenditure sanction", see paragraphs 55 and 66 of the Central Public Works Department Code

### Technical Sanction

545. As to (a), all that is essential for audit purposes is the technical sanction of competent authority to a detailed final estimate of cost, as distinguished from a rough or preliminary estimate, such as is usually prepared, by the Public Works Department for obtaining the administrative approval of other departments to works in which they are interested. Unless, with the concurrence of the Auditor General the Government concerned has specially desired this, the Audit office is not required to see that the work has received the necessary administrative approval as well or that the amount of the technical sanction does not exceed without proper authority the amount of the administrative approval, but see Article 516. Before accepting in audit the technical sanction to a detailed estimate it must however be seen that if any separate financial sanction is also necessary (Article 511), it has been accorded by competent authority and that the amount of the estimate does not exceed the amount of such sanction

### Administrative Approval.

546. Both in Governors' provinces and elsewhere, in respect of civil works of the Central Government for which the administrative approval of the Government of India, or of officers of Central departments not under the control of the local Government, is necessary under rule, the Audit office is required to see (1) that such approval has been communicated to audit, and (2) that, if the amount of the technical sanction exceeds the amount of the administrative approval, the excess has been approved by competent authority. Similarly in respect of both Civil and Irrigation works, where Public Works officers are authorised to accord technical sanction to various component parts of a project after it has been administratively approved, the Audit office is to see, in addition to the above mentioned points, that if the amount of technical sanction to any component part exceeds the provision therefor in the project estimate which has received administrative approval, the excess has received the approval of competent authority.

547 *Deleted.*

### Excesses over Estimates.

548 If, under the provisions of any rule or order (*e.g.*, paragraph 98 of the Central Public Works Department Code), a competent authority holds that the preparation of a revised or supplementary detailed estimate, to cover an actual or probable excess over a sanctioned estimate, is unnecessary, and it condones or permits the excess, as the case may be, the order passing the excess will take the place, for the purposes of Articles 544 (a) and 545, of the technical sanction to a detailed estimate in respect of the excess

### Special Financial Sanctions

549. Ordinarily, all cash, stock and other charges incurred on a work which are covered by necessary appropriation are admitted in audit against the total amount of the technical sanction, if they are supported by proper vouchers where necessary, further detailed examination being left to the Divisional Accountant and the Inspecting Officer in accordance with the rules in Chapter XXI of the Public Works Account Code and in Chapter 44 of this Code. But under the provisions of the rules and orders referred to in Article 544, Divisional Officers are required in some cases to obtain the special sanction of a higher authority in respect of any items of expenditure chargeable against the sanctioned cost of the work, and when such special sanction is necessary, it is intimated to the Accountant General for audit purposes. Special sanctions accorded by the Divisional Officer himself, in the exercise of his own powers, are communicated to the Audit office only in the cases referred to in paragraph 105 of the Public Works Account Code, as the audit of expenditure against other special sanctions accorded by him is conducted, in his own office, by the Divisional Accountant.

550. The following are cited as examples of cases in which, in Minor Local Governments, the total cost of individual works or certain special charges included in sanctioned detailed estimates for works, as the case may be, usually require the special financial sanctions referred to in Articles 544 and 549.

- (1) Expenditure on the hire, purchase or construction of residential buildings, on additions or alterations to existing residential buildings, or on connected installations (heating, electric, water-supply, sanitary, etc.), or other amenities (*e.g.*, tennis courts, furniture, etc.)
- (2) Expenditure on ecclesiastical works.
- (3) Local purchases of imported stores.
- (4) Entertainment of work-charged establishments.
- (5) Acceptance of tenders for contracts.
- (6) Purchase of live-stock or office furniture
- (7) Write-off of losses, and depreciation of stores.

#### Scrutiny and Registration of Sanctions and Orders

551. (a) Every sanction, whether relating to expenditure on works or to revenue or other transactions of a division, should be audited (Article 125) as soon as received and, even though it may be placed under objection (Article 730), it should be entered in the relevant part of the Works Audit Register for the division, the entry being attested by a member of the superintending staff. In cases in which a sanction authorises expenditure which is known to be recoverable from a third party or which is required, under rule to be so recovered or to be ultimately adjusted otherwise, the necessary note of the recoveries or adjustments due should be made simultaneously in Part IV (Orders of Special Recoveries) of the register, unless the recoveries are being watched separately through one of the prescribed Schedules

(b) Similarly, orders of appropriation should be noted in the Works Audit Register after they have been scrutinised in accordance with the rule in Article 200

## Chapter 29.—Works Audit Register.

Form . . . . .	552	Orders of Special Recoveries . . . . .	561
Sanctions to Works . . . . .	553	Miscellaneous Sanctions and Orders . . . . .	562
Other Sanctions and Orders . . . . .	558	Currency of the Register . . . . .	563
Sanctions to Fixed Charges . . . . .	559	Check of Postings . . . . .	565
Sanctions to Contracts . . . . .	560		

## Form

552. A register in Form 61, Works Audit Register, should be maintained, separately for each divisional office, for keeping a collective record of all sanctions relating to the audit of transactions included in divisional accounts, and of the audit conducted against them during a year. This register is divided into five parts—I.—Sanctions to Works, II.—Sanctions to Fixed Charges, III.—Sanctions to Contracts, IV.—Orders of Special Recoveries, and V.—Miscellaneous Sanctions.

1 It is optional with the Accountant General to entrust the Treasury Audit Department with the audit of Public Works contingent charges included in divisional accounts, vide Article 518. Whether the audit is entrusted to the Treasury Audit or the Works Audit Department, the procedure prescribed in Chapter 12 should be observed, but in the latter case the separate registers of Special and Fixed charges (Articles 315 and 316) will be replaced by Parts II and V of the Works Audit Register.

## Sanctions to Works.

553 Part I of the register deals with all sanctions and orders relating to a work as a whole and with the expenditure recorded there-against. In this part are entered all works executed in the division, including Government works for other divisions and offices, non-Government works, and manufacture operations, workshop jobs, and other works and items of expenditure chargeable to Stock and Tools and Plant.

554. Works should be grouped in this part of the register in such a way as to collect together all works falling under a unit of appropriation, as well as those falling under a detailed head of account. Separate folios or sets of folios should therefore be reserved for each such division. The folios so reserved should be arranged in the prescribed order of minor and detailed heads subordinate to each major head, and in the case of "41—Civil Works" in Governors' provinces, the Central, Provincial Reserved (if any), and Provincial Transferred transactions should be recorded in three different sections in the order shown.

555. The entries of the month's expenditure under each of the groups and detailed heads referred to in Article 554 should be totalled monthly.

and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks."

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there is a separate appropriation in any division, one or more folios of Part I of the register for that division should be set

*Page 231, Article 557-A—*

*Insert the following as a new Article :—*

557-A. The following points should receive special attention in writing up Part I :—

(1) *Column 1*,—"Serial Number".—Entries under each detailed head of account should be numbered in a separate series. A number should be assigned to a work, and an entry should be made in respect of it, as soon as any sanction or order of appropriation relating to it is received, or expenditure on it appears in the divisional accounts.

(2) *Columns 3 and 4*.—"Sanctioned detailed estimate".—(a) Technical estimates. These columns, preceded by a line drawn a line and below it should be noted the total amount of the sanctioned estimates. The amount of a revised estimate should be preceded by the letter "R," which should also be in red ink. Orders passing excesses over technical sanctions should also be noted in these columns and the entry of the amount, preceded by the letter "E" should be put within brackets, so as to distinguish it from entries relating to sanctioned detailed estimates.

(b) In cases in which, in accordance with any rule, the preparation of detailed estimates for annual repairs to buildings has been dispensed with by competent authority, the entries in these columns will be in respect of the standard lump sum limits of cost prescribed from time to time. Similarly if the preparation of a detailed estimate for a petty purchase or manufacture of Tools and Plant, or for the manufacture or collection of stores, is unnecessary under any rule, the amount of the charge authorised by competent authority should be treated as the amount of the technical sanction to a detailed estimate.

(c) If a substantial portion of a work has been abandoned, the estimated cost of the abandoned portion should be deducted from the estimated cost of the whole work, so as to arrive at the net operative amount of the estimate.

(3) *Column 5*.—"Remarks".—These columns are intended for noting In cases in which funds are expended against the total of the group of works making up the unit for

## Chapter 29.—Works Audit Register.

Form . . . . .	552	Orders of Special Recoveries . . . . .	561
Sanctions to Works . . . . .	553	Miscellaneous Sanctions and Orders . . . . .	562
Other Sanctions and Orders . . . . .	553	Currency of the Register . . . . .	563
Sanctions to Fixed Charges . . . . .	559	Check of Postings . . . . .	565
Sanctions to Contracts . . . . .	560		

## Form

552. A register in Form 61, Works Audit Register, should be maintained, separately for each divisional office, for keeping a collective record of all sanctions relating to the audit of transactions included in divisional accounts, and of the audit conducted against them during a year. This register is divided into five parts—I.—Sanctions to Works, II.—Sanctions to Fixed Charges, III.—Sanctions to Contracts, IV.—Orders of Special Recoveries, and V.—Miscellaneous Sanctions.

1 It is optional with the Accountant General to entrust the Treasury Audit Department with the audit of Public Works contingent charges included in divisional accounts, *vide* Article 518. Whether the audit is entrusted to the Treasury Audit or the Works Audit Department, the procedure prescribed in Chapter 12 should be observed, but in the latter case the separate registers of Special and Fixed charges (Articles 315 and 316) will be replaced by Parts II and V of the Works Audit Register.

## Sanctions to Works.

553 Part I of the register deals with all sanctions and orders relating to a work as a whole and with the expenditure recorded thereagainst. In this part are entered all works executed in the division, including Government works for other divisions and offices, non-Government works, and manufacture operations, workshop jobs, and other works and items of expenditure chargeable to Stock and Tools and Plant.

554. Works should be grouped in this part of the register in such a way as to collect together all works falling under a unit of appropriation, as well as those falling under a detailed head of account. Separate folios or sets of folios should, therefore, be reserved for each such division. The folios so reserved should be arranged in the prescribed order of minor and detailed heads subordinate to each major head, and in the case of "41—Civil Works" in Governors' provinces, the Central, Provincial Reserved (if any), and Provincial Transferred transactions should be recorded in three different sections in the order shown.

555 The entries of the month's expenditure under each of the groups and detailed heads referred to in Article 554 should be totalled monthly



and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks."

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there is a separate appropriation in any division, one or more folios of Part I of the register for that division should be set

*Page 231, Article 557-A—*

*Insert the following as a new Article :—*

557-A. The following points should receive special attention in writing up Part I.—

(1) *Column 1*,—"Serial Number"—Entries under each detailed head of account should be numbered in a separate series. A number should be assigned to a work, and an entry should be made in respect of it, as soon as any sanction or order of appropriation relating to it is received, or expenditure on it appears in the divisional accounts.

(2) *Columns 3 and 4*—"Sanctioned detailed estimate".—(a) Technical sanctions to working detailed estimates should be entered in these columns. The entry of the amount of a supplementary estimate should be preceded by the letter "S" in red ink, and underneath the amount should be drawn a line and below it should be noted the total amount of the sanctioned estimates. The amount of a revised estimate should be preceded by the letter "R," which should also be in red ink. Orders passing excesses over technical sanctions should also be noted in these columns and the entry of the amount, preceded by the letter "E" should be put within brackets, so as to distinguish it from entries relating to sanctioned detailed estimates.

(b) In cases in which, in accordance with any rule, the preparation of detailed estimates for annual repairs to buildings has been dispensed with by competent authority, the entries in these columns will be in respect of the standard lump sum limits of cost prescribed from time to time. Similarly if the preparation of a detailed estimate for a petty purchase or manufacture of Tools and Plant, or for the manufacture or collection of stores, is unnecessary under any rule, the amount of the charge authorised by competent authority should be treated as the amount of the technical sanction to a detailed estimate.

(c) If a substantial portion of a work has been abandoned, the estimated cost of the abandoned portion should be deducted from the estimated cost of the whole work, so as to arrive at the net operative amount of the estimate.

(3) *Column 5*—"Remarks"—These columns are intended for noting the progress of work, the amount of expenditure, and the balance of funds available. In cases in which the expenditure exceeds the sanctioned amount, the order will be noted against the total of the group of works making up the unit for which a lump sum appropriation is made. In the case of

## Chapter 29.—Works Audit Register.

Form			
Sanctions to Works	.	552	Orders of Special Recoveries
Other Sanctions and Orders	.	553	Miscellaneous Sanctions and Orders
Sanctions to Fixed Charges	.	558	Currency of the Register
Sanctions to Contracts	.	559	Check of Postings
	.	560	
			561
			562
			563
			565

and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks."

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there is a separate appropriation in any division, one or more folios of Part I of the register for that division.

works and isolated works executed on behalf of other divisions and departments, the entries in these columns will be in respect of the gross amount of the deposit received, or, if there is no deposit, of any limit prescribed for expenditure to be incurred during the year; see also clause 5 (a) below and Article 570.

(4) Column 8.—"Permissible limit of expenditure to end of the year".—This column, like columns 4 and 5, should not be used in respect of works for which no individual appropriation is required by rule. Nor should it be used in the case of works started during the year, as the appropriation (if any) shown in column 5 will be the limit for the progressive expenditure to the end of the year.

(5) Column 10.—"Full name of work".—(a) In the case of works which are assessable to taxation, the full name of the work should be entered in this column. (b) In the case of works of manufacture, the "outturn" should also be recorded, the entries being made in a separate line below those relating to the "operation".

(6) Columns 11 to 24.—"Expenditure".—Entries should be made in these columns only when there is any transaction during a month, and whenever an entry is made, it should be entered in the month.

When the work is reported as not being entered in the month, the space for the remaining months of the year should be left blank, and not be entered. When the work is reported as not being entered in the month, the space for the remaining months of the year should be left blank, and not be entered.

months of the year, the column for "Remarks".—In this column should be noted any remarks for which no column is specifically provided, e.g.,

(7) Column 26.—"Remarks".—In this column should be noted any remarks for which no column is specifically provided, e.g.,



and in cases in which a lump sum appropriation is required, under rule, for any group, the progressive expenditure of the year should also be worked out and noted underneath, in blue or green ink. At the close of the year, the year's total for each detailed head should also be worked out and noted in the column for "Remarks."

556. Part I, thus written up, will show, month by month, the progress of expenditure on each work, as well as on each group of works for which there is a separate appropriation. If there are any other heads of accounts for which there is one or more folios of Part I, these should be set aside for recording the monthly expenditure on these heads. Entries on these folios should be made in the same way as those relating to works, the figures of expenditure being taken from the Classified Abstract of Expenditure, P. W. A. Form 74, or other schedules pertaining to the accounts of the division. In respect of suspense heads, if the appropriation is only for the net charge under the whole minor head "Suspense," the month's expenditure to be posted in Part I will be the figure described as "Net Debit to Suspense" in P. W. A. Form 74. But, if there is a separate appropriation for each suspense head, the form of Part I will not be suitable; in this case, the form may be suitably modified. The form of the broadsheet (Form 64) may be used with advantage (a line of the form being reserved for each suspense head), provided that two columns are inserted in it, one for the net appropriation, and the other for the permissible limit of the balance, (i.e., the opening balance of the year *plus* the appropriation).

557. Under each detailed head of account, all entries relating to the working estimates of the same project should be grouped together in the Works Audit Register, and the figures of sanctions and expenditure should be totalled, so that the total expenditure on the project, under each head of account, may be known at any time

557-A (See *Slit above*)

#### Other Sanctions and Orders.

558. Parts II to V of the register deal with all other sanctions and orders, including those relating to special charges, recurring or non-recurring, debitable to the sanctioned detailed estimates of works the accounts of which are maintained in Part I

#### Sanctions to Fixed Charges

559. Part II relates to sanctions to periodical charges, whether in connection with work-charged establishments or on other services

#### Sanctions to Contracts.

560. In Part III should be registered only such sanctions relating to contracts for works, supplies, carriage etc. as are communicated by authorities higher than the Divisional Officer. Unless a special agreement is drawn up in any case, the form of the agreement used should

## No. 128.

Page 232, Article 560—

For the words "column 7" and "column 6" wherever they occur, substitute "column 8" and "column 7" respectively.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 128, dated 2nd January 1937.]

reference to the pages of the file

1 Leases, and other similar agreements, whereunder payments are to be made to Government by the parties concerned, should not be entered in this part, but the necessary notes of recoveries should be made in Part IV.

### Orders of Special Recoveries

561 (a) Part IV is intended to facilitate a watch over special recoveries of all kinds, which may be ordered by competent authorities, or promised by the Divisional Officer, whether as the result of audit enquiries and objections or otherwise, see also Article 551 (a) and Rule 1 to Article 560

1 The term recovery as used in this clause includes not only receipts and recoveries creditable to revenue heads, but also receipts and recoveries taken in reduction of expenditure. Thus, anticipated credits on account of sale-proceeds of materials received from dismantled buildings, and of surplus materials and plant of closed or abandoned works, should be watched through this part. Similarly, credits to the sub-head "Land, Khas, etc.," of the suspense head "Stock" should also be watched through this part the orders passed by competent authority as to the mode of clearance [vide paragraph 389 (b) of the Public Works Accounts Code] of expenditure charged to the sub-head being noted in it for the purpose

(b) Under this rule, orders relating to recoveries on account of rents will also be entered in this part, but as soon as the first entry giving effect to the orders appears in the divisional Schedule of Rents of Buildings and Lands, P W A Form 75, the entry in this part should be closed, with a suitable remark attested by a member of the superintending staff.

NOTE.—The entry which is required to be made in Part IV of the Audit Register under the above clause may, however, be dispensed with, if new or revised standard rents are noted and attested in columns 3 and 4 of the P W A. Form 75 in the Audit office on receipt of sanctions.

(c) Similarly, orders relating to recoveries which have to be watched through the account "Miscellaneous P. W. Advances" should be noted in this part to be watched until the entry can be closed on the necessary debit appearing in the divisional Schedule of Miscellaneous P. W. Advances, P. W. A. Form 70.

(d) (i) In respect of recoveries from contractors, only such of them should be entered in this register as cannot at once be brought to account in the Ledger, vide paragraph 370 of the Public Works Account Code.

(ii) But in provinces in which the Contractors' Ledgers and the Registers of Rents of Buildings and Lands are not audited centrally

(paragraph 577 of the Public Works Account Code), all special recoveries ordered or promised in connection with these accounts should ordinarily be noted in Part IV, as also all charges recoverable from contractors which may be noticed in the course of the audit of divisional accounts. The Accountant General may, however, prescribe an alternative procedure, with the approval of the Auditor General, the point to ensure being that debts due by contractors may not be overlooked. See also Article 130 (f)

(e) No entry need be made in this Part in respect of recoveries watched through the Objection Book.

### Miscellaneous Sanctions and Orders.

562. Part V is intended primarily for all other sanctions and orders against which audit of expenditure brought to account by Divisional Officers may have to be conducted, *e.g.*, sanctions to local purchase of imported stores. Sanctions to remissions of revenue may also be entered in this part.

### Currency of the Register.

563. The Works Audit Register should be closed annually, and sanctions and orders which have not been completely operated against should be carried forward to the following year's register (with all necessary particulars in respect of the expenditure already incurred there against), the entries being attested by a member of the superintending staff as in the case of fresh entries. This action cannot, however, be completely taken until the Supplementary accounts of the year have been audited completely. But it is permissible, without waiting for this event, to transfer to the new year's register such items of the old register as have to be subjected to audit in connection with the divisional accounts of the new year. In such cases, the audit of transactions appearing in the Supplementary Accounts will nevertheless be recorded in due course in the old register, and it will, therefore, be necessary (1) to effect all consequent corrections in the entries transcribed to the new register, and (2) to review, where necessary, the audit previously conducted.

1 Entries relating to works on which no expenditure has been recorded for six months continuously need not be carried forward at once to the next year's Works Audit Register, unless the recorded expenditure is in excess of the estimate, but an enquiry should be made of the Divisional Officer whether the accounts of the work should not be considered as closed. The entries should ultimately be transferred if the account is reported to be open still.

564. To reduce the clerical labour connected with the opening of new registers every year, two-yearly or three-yearly registers may, if desired, be introduced by the Accountant General. For this purpose it will be permissible to insert extra inner leaves or to adopt any other device, and even to alter the prescribed arrangement of columns.

---

**Check of Postings.**

565. The Accountant General will make suitable arrangements for ensuring the accuracy of the postings in the Works Audit Register. As regards Part I, if the check of postings and totals is entrusted to a clerk, it will be a cent. per cent. check, but if the work is entrusted to a member of the superintending staff, a ten to fifteen per cent. check, conducted intelligently, may suffice. For Parts II to V, no special check by a member of the clerical establishment will be necessary, as all the entries are required to be examined by a member of the superintending staff, *vide* Article 523.



## Chapter 30.—Audit of Vouchers and Schedule Dockets.

General . . . . .	566	Vouchers . . . . .	568
Schedule Dockets . . . . .	567	Schedule Docket for Percentage Recov- eries . . . . .	577

## General.

566 When conducting the audit of Schedule Dockets and accompanying vouchers, the instructions given in Article 592 in respect of transactions with contractors should be specially borne in mind.

## Schedule Dockets.

567. Schedule Dockets in P. W. A. Form 61 should be examined to see—

- (1) that, except in respect of unvouched charges (vide paragraph 576 of the Public Works Account Code), there is a voucher complete and in due form in support of every charge,
- (2) that necessary particulars of all cash refunds are given and do not indicate any financial irregularity,
- (3) that all other credit entries (i.e., all transfer credits) are counter-balanced by one or more items of charge in other schedule dockets or schedules,
- (4) that the net charge of the month is arithmetically correct and agrees with the corresponding entry in the schedule concerned, and
- (5) that each docket bears the initials of the Divisional Accountant.

## Vouchers.

568 In applying to vouchers the check referred to in Article 567 (1), the general instructions given in Articles 130 and 131 of this Code and in paragraph 546 of the Public Works Account Code should be followed unless there be something repugnant in the subject or context; and the rules of the Public Works Account Code relative to the preparation and completion of vouchers and the special points enumerated in the following rules should also be borne in mind.

569. It should be seen that every voucher bears the dated initials of the Divisional Accountant in token of the preliminary check which he is required to conduct under paragraph 555 of the Public Works Account Code.

570. In the case of a running account bill, which is not the first bill of a series relating to an account, it should be seen, by reference to the last previous bill, that all "up to date" and other figures which are dependent upon the entries in that bill are correct, and, in token of this check, the auditor should note on the previous bill (with his dated initials) the number and date of the bill under audit, and on the latter he should set his initials.

### No. 125.

Page 236, Article 571—

*Insert the following at the end of this Article :—*

"In the case of final bills, the date of actual completion should be noted in column 5 of Part III of the Register when it should also be seen that the work was completed within the stipulated time."

[Audit Code, Vol I, 1st Edn. (2nd Rep.), No. 125, dated 2nd January 1937.]

572. In respect of payments to other contractors, whether on a first and final bill or on a running account bill, it should be seen generally that the value of work done, or supplies made, does not exceed the limit up to which a Divisional Officer is authorised to accept a tender for a contract.

573 If any charge requires special sanction (*vide* Articles, 544, 549 and 550), it should be seen that such sanction exists, and the charge should be noted against the entry of the sanction in the Works Audit Register.

574 In respect of charges on new supplies of tools and plant it should be seen that the articles paid for have been correctly brought on the relevant numerical account (P. W. A Form 13) on the authority of the voucher or account pertaining to the charge.

575 In respect of vouchers in support of compensation for land acquired, the special rules in Articles 586 to 588 should be observed

576 Vouchers which are received as accompaniments to a Schedule Docket which supports a whole schedule, and not merely an item in a schedule, should be compared individually with the relevant items of the schedule concerned, and it should be seen that all the vouchers required in support of each item have been received. It should further be seen that the total of all charges of the schedule, excluding works expenditure for which separate Schedule Dockets exist, agrees with the net charges of the Schedule Docket.

### Schedule Docket for Percentage Recoveries.

577. The rules in the foregoing articles do not apply to the Schedule Docket for Percentage Recoveries, P. W. A. Form 62. This Schedule Docket should be checked simultaneously with the schedules relating to the expenditure on the works which are assessable to percentage recoveries on account of "Establishment," "Tools and Plant," and "Accounts and Audit" charges. It should be seen (1) that the charges shown in

P. W. A. Form 62, under each of these heads, are correctly calculated in accordance with rule, (2) that in the expenditure schedule concerned the total amount of these charges has been correctly debited to the account of each work, and (3) that the credits on account of recoveries under each of the three heads are correctly brought to account in accordance with the rules in Statement B of Appendix 4 to the Public Works Account Code, thus :—

- (i) " Establishment recoveries " as "*Deduct* Percentage recoveries " in the Classified Abstract of Expenditure P W A. Form 74 or as " Recoveries of Expenditure " in the Schedule concerned, P W A Form 46, as the case may be,
- (ii) " Tools and Plant " recoveries as "*Deduct*—recoveries " in the Classified Abstract of Expenditure, P W A Form 74 or as " Recoveries of Expenditure " in P. W. A. Form 46, as the case may be,
- (iii) " Accounts and Audit recoveries "—as a *minus* debit to the major head " 23-Audit " in the Schedule of Debits to Miscellaneous Heads of Account (P. W. A. Form 76) or as a credit to " XXXV-Miscellaneous—Fees for Government Audit " in the Schedule of Credits to Miscellaneous Heads of Account (P. W. A Form 76), as the case may be

### Chapter 31.—Audit of Works Expenditure.

Government Works . . . . .	578	Tools and Plant . . . . .	539
Deposit Works . . . . .	579	Contractors' Accounts . . . . .	592
Takavi Works . . . . .	583	Annual Certificates of Works Accounts	
Debits to Stock Account . . . . .	585	Balances, . . . . .	593
Land Acquisition charges . . . . .	586	Special Rules for Project Estimates . . . . .	594

#### Government Works.

578 The procedure for checking the Schedules of Works Expenditure, P. W. A. Form 64, relating to Government works is as described below :—

(a) The expenditure of the month relating to each work should be checked—

(i) in respect of the works expenditure, with the audited *net* charges as shown in the relevant Schedule Docket, P. W. A. Form 61, and

(ii) in respect of percentage recoveries (if assessable thereto), with the figure shown in the Schedule Docket, P. W. A. Form 62, for such recoveries,

and then posted in Part I of the Works Audit Register against the entry for the work

1. In cases in which Schedule Dockets (P. W. A. Form 61) are not required to be submitted under the provisions of Rule 1 to paragraph 561 of the Public Works Account Code, it should be seen that the necessary certificate has been recorded by the Divisional Accountant against the relevant item in the Schedule of Works Expenditure.

(b) The progressive total should then be calculated by adding this figure to the progressive total as previously recorded in the register, and should be entered in it below the month's expenditure, seeing at the same time that it agrees with the figure shown in the column for "Total charges up to date" in the schedule.

(c) It should also be seen that the progressive total does not exceed either of the two limits of expenditure, *viz* :—

(1) the amount of the sanctioned detailed estimate, as noted in column 3 of the register, and

(2) if, under rule, an appropriation is required to cover the expenditure of the year on the work—

(i) the permissible limit of the expenditure to the end of the year (as set forth in column 7 of the register), if it is a work which was in progress at the end of the previous year, or

(ii) the appropriation for the year given in column 5 of the register, if it is a work started during the year.

(d) If the work is shown in the schedule as completed, a note to this effect should be made in the register, and in case it is an original work connected with a residential building, action similar to that indicated in Rules 1 to 3 to paragraph 591 of the Public Works Account Code should be taken.

(e) The several totals shown in the schedule (*vide* Rule 3 to paragraph 565 (b) of the Public Works Account Code) should then be checked and agreed with the corresponding figures as worked out in Part I of the Works Audit Register, *vide* Article 555, and it should be seen that the progressive total for each group, for which there should under rule be a separate appropriation, does not exceed that appropriation, as recorded in column 5 of the register.

### Deposit Works.

579. The Schedule of Deposit Works, P. W. A. Form 65, should be checked as follows —

- (a) The works detailed in Part I of the schedule should first be taken up.
- (b) The month's deposit (if any) for each work, as shown in column 5, should be posted in column 5, "Amount of Appropriation," of the Works Audit Register (quoting the name of the month in column 4 "Authority"), and a line should be drawn below this entry, and underneath it should be worked out the deposit up to date.
- (c) The deposit up to date, as shown in column 6 of the schedule, should then be agreed with the corresponding figure in column 5 of the register.
- (d) The month's expenditure should be agreed with the audited *net* charges as shown in the Schedule Docket, and the figures then posted in the appropriate monthly column of the register, as in the case of works appearing in the Schedules of Works Expenditure (Article 555).
- (e) The progressive expenditure should then be audited to see that it does not exceed either the amount of the estimate or that of the up to date deposit as recorded in the register. If the progressive expenditure exceeds the up to date deposit for a work, it should be seen that the figures of the excess (*i.e.*, both the month's excess and the excess up to date) are correctly shown in columns 10 and 11 of the schedule by charge to the head "Miscellaneous P. W. Advances".
- (f) If the work is shown as completed, a note to this effect should be made in the register in the manner prescribed in Note 6, printed on the fly leaf of Form 61, Works Audit Register, and it should be seen that the Divisional Officer

has taken action in terms of paragraphs 362 and 410 of the Public Works Account Code, as the case may be. In cases of omission on his part, his attention should be invited to the rules quoted and the adjustment should be watched specially until the necessary *plus* or *minus* entry in column 5 of a future schedule (*vide* Rule 1 to paragraph 463 of the Public Works Account Code) settles the account of the work finally.

580 If any report of the progress of expenditure on a Deposit work accompanies the schedule for transmission to the responsible administrator of the work (*vide* Rule 2 to paragraph 574 of the Public Works Account Code), it should be verified and forwarded without delay.

581 When the account of a Deposit work is finally settled, the Superintendent should see that the word "Closed" is written in red ink against the entry of the up to date deposit in column 5 of the Works Audit Register so that subsequent expenditure against the deposit may no longer be admitted in audit. He should attest the entry.

582 Part II of this schedule, if it is received monthly, should be checked to see that all works which were included in the previous month's schedule but do not appear in Part I of the current month's schedule, have been correctly detailed. If this Part is not received monthly, then, whenever it is received, it should be seen that it shows, with correct particulars all unsettled Deposit works of the Works Audit Register, other than those which appear in Part I for the month.

### Takavi Works

583 Entries in Part I of the Schedule of Takavi Works, P. W. A. Form 66, should be checked and posted in the Works Audit Register in the same way as those in Part I of the Schedule of Deposit Works, the realisations being treated as deposits. After all the entries, including totals, etc., have been checked, the entries leading to the closing balance of the account, Takavi Works Advances, as shown in the abstract printed on the lower left hand corner of the form, should be verified the opening balance being agreed with the closing balance of the previous month's schedule.

1 When a realisation is credited in this schedule by debit to the local ledger head "Advances to Cultivators," it should be seen that a certificate in the form prescribed in paragraph 480 of the Public Works Account Code, accepted by the Collector concerned, accompanies the schedule docket.

584 Part II of the schedule should be checked to see that all Takavi works which were included in the previous month's schedule but do not appear in Part I of the current month's schedule, have been correctly detailed.

### Debits to Stock Account.

585 The audit procedure relating to the charges on manufacture operations and on other works connected with Stock, as brought to account by Divisional Officers in the Schedule of Debits to Stock, P. W. A. Form 72 is described in Chapter 33.

### Land Acquisition Charges

586 On their receipt, Land Award Statements should be checked arithmetically and examined to see that there is no doubtful point requiring a reference to the Land Acquisition Officer. Particulars of the statements should then be entered in columns 1 to 7 of the Register of Land Charges, Form 62

587. The procedure observed in the Audit office in the disposal of the statements is described in Appendix 7, Civil Account Code, Volume I. The audit of the payments made against the awards should be noted in the award statements under the dated initials of the Superintendent, and when the statements are transmitted to the Chief Revenue Authority, the entries in the Register of Land Charges should be completed and similarly attested after seeing that the statements have been duly completed.

588 The Superintendent should see that delays in the completion of award statements, caused by the non receipt of connected vouchers, are investigated at frequent intervals. If an item remains unpaid for an unusual length of time and the cause of the delay is not known, before any reference on the subject is sent out of the office it should first be ascertained from the audited accounts that the payment has not actually been brought to account. A Gazetted Officer should review the Register of Land Charges once a month and enquire into the causes of delays in the disposal of the statements

### Tools and Plant.

589. The Account of Issues of Tools and Plant, P. W. A. Form 14, should be checked to see—

- (a) that, except in the case of articles lent or sent out temporarily (*vide* paragraph 218 of the Public Works Account Code), there is a formal acknowledgment, a Survey Report (P. W. A. Form 18), or a Sale Account (P. W. A. Form 19), as the case may be, in support of each issue
- (b) that, except in cases in which (1) issues are made free of cost under proper authority, or (2) a write-off without any recovery of cost has been duly authorised, the transfer value or the sale-proceeds, as the case may be, of each issue have been duly brought to account,
- (c) that, in all cases of write-off sanctioned by competent authority, the orders passed by it as to the disposal of the stores have been duly complied with, and
- (d) that, all issues to other divisions in the same circle of audit have been brought on their Accounts of Receipts of Tools and Plant, P. W. A. Form 13. In token of this agreement the auditors concerned should be required to refer in their own accounts to the entry in the other account and to initial the latter.

590 In cases in which an article is shown in this account as transferred to a division in another circle of audit free of cost, an intimation of the transfer should be sent to the Audit Officer concerned to enable him to see that the receipt of the article is brought to account, in due course, by the receiving division.

591 The Audit of the Account of Receipts of Tools and Plant, P. W. A. Form 13, is conducted thus. In the course of the audit of vouchers it will have been seen (*vide* Article 574) that all new supplies obtained on payment, whether by purchase or in transfer from other divisions, departments, etc., have been brought on to this account. The procedure to be observed further, in respect of articles received from other divisions in the same circle of audit, whether on payment or otherwise, is prescribed in Article 589 (d). In respect of articles received in transfer free of cost, it should also be seen that if any intimations of such transfers have been received in the Audit office (*vide* paragraph 536 of the Public Works Account Code and Article 590), the articles are duly brought on this account.

#### Contractors' Accounts.

592. (a) Before the audit of vouchers is taken up, the opening balances of all accounts in the Extract from the Contractors' Ledger, P. W. A. Form 82, should be checked with the previous month's Extract.

(b) Then, whilst the vouchers and schedule dockets are being checked (*vide* Chapter 30), it should be seen—

- (1) in respect of every Running Account Bill, or Account of Petty Contractors, P. W. A. Form 30, that the month's transactions are correctly posted in the ledger, and that the closing balances as detailed in the ledger are correct ;
- (2) in respect of all vouchers, that charges (if any) debitable to the account of a contractor other than the payee have also been debited to the proper ledger account on the authority of the vouchers ; and
- (3) that all recoveries and cash realisations from contractors, and debits to them on account of stores issued, are duly taken to their respective accounts.

(c) Next, about ten per cent of all First and Final Bills, and other payment vouchers of contractors, not being Running Account Bills, should also be traced into the ledger.

(d) Each ledger account should finally be checked arithmetically, it being seen at the same time that—

- (1) besides the entries checked in pursuance of the instructions in clauses (a) to (c) above, there are no entries other than (i) debits on the authority of muster rolls not submitted to audit, *vide* paragraph 576 (b) of the Public Works Account Code, and (ii) debits and credits in respect of First and Final Bills which have not been traced into the ledger ;



(2) the debit and credit entries referred to in (1) (u) above counter balance each other in respect of each bill; and

(3) the details of the closing balance of each account work up to the total

(e) Generally it should be seen that the rules relating to contractors' accounts, as prescribed in the Public Works Account Code, have been observed, and that there is no indication of a transaction pertaining to a running account having been settled on a form of bill not permitted to be used for the purpose

### Annual Certificate of Works Accounts Balances

593. The audit of the works expenditure for March should not be considered as completed until P W A Form 91, Annual Certificate of Balances, has been received, and certificate No 4 thereof, relating to works accounts, has been examined to see (1) that it is complete in all respects, (2) that the closing balance of the accounts for "Contractors," under each of the three heads into which this account is divided, agrees with the total of the balances as per audited Extracts from Contractors' Ledgers, P. W. A. Form 82, and (3) that the certificate does not indicate any deviation from rule requiring action on the part of the Audit Office. Large fluctuations in the balances may form the subject of special enquiry.

### Special Rules for Project Estimates.

594 In the case of projects for Irrigation, Navigation, Embankment, Drainage, Water Storage or Civil works where Public Works officers are authorised to accord technical sanction to the various component parts, separately, with reference to the provisions made therefor in the administratively approved estimate, a register in Form 63 should be opened, so that all sanctions to estimates (in respect of works expenditure) sanctioned against the project estimate may be watched against the provision for works expenditure in the project

1. In respect of charges for Establishment, Tools and Plant and Suspension, audit is not conducted against the provision made in the project.

595. A set of pages of the register for each project should be kept apart for each head of the sanctioned classification against which sanctions to working estimates are to be watched in accordance with the rules defining the powers of Divisional Officers and other authorities to sanction such working estimates. Every sanction to a working estimate should be noted in the Register; a progressive total should be kept against it to arrive at the total sanctions to date against the provision under the head concerned; and it should be seen that the provision is not exceeded. In respect of savings and excesses the register should be corrected (from time to time as the accounts of working estimates are closed, or excesses are authorised and resumed by competent authority) (1) by making a suitable entry in columns 5 to 8, and (2) by posting the excess or saving in case may be, as a plus or minus entry in columns 1 to 4, as a fresh working estimate.

596. If a substantial portion of a work has been abandoned and an intimation of the fact has been received in the Audit office in any form, the estimated cost of the abandoned portion (which should be ascertained from the sanctioning authority) should be deducted from the estimated cost of the whole work as shown in the Works Audit Register and in Form 63, so as to arrive at the net operative amount of the estimate. Audit of actual expenditure on the work should thereafter be conducted against this reduced limit.

597. Whenever the total sanctions registered on the several folios are summarised to bring out the total liabilities against the amount of the project estimate, excesses over estimates, which may be under objection at the time, should not be overlooked.

598. If any technical sanctions are received which relate to the detailed estimates for sub-works of a project which has to be but has not yet been technically sanctioned as a whole after it has been administratively approved, these should also be registered. It should, however, be seen—

- (i) that the aggregate of the sanctions to detailed estimates does not exceed, at any time, the amount administratively approved for the whole project, and
- (ii) that, until the project estimate itself is sanctioned, the technical sanctions to the detailed estimates are accorded only by the authority competent to sanction the estimate for the whole project for an amount equal to the amount of the administrative approval.

See also paragraph 75 of the Central Public Works Department Code

599. All entries in this register should be attested by the Superintendent, who will be responsible that no sanction or order which must be posted in this register is entered in the Works Audit Register without simultaneously making the necessary entries in this register. The register should be submitted monthly to the Gazetted Officer for inspection.

600. Whenever any expenditure on a sub-work of a project is placed under objection as not being covered by technical sanction or being in excess of it, and it cannot be known readily that the expenditure is less than the savings on the project estimate as indicated by the register in Form 63, a suitable summary of all the actual charges booked against the project in the Works Audit Register should be prepared to determine whether or not the project estimate, as a whole, has been exceeded. Once a project estimate has been exceeded, the total expenditure on the project should be similarly determined month by month until the excess is removed.

1. If the works in connection with a project are entrusted to two or more divisions, the figures of all the divisions should be taken together for the purpose of this article.

2. In the case of projects for irrigation, navigation, embankment and drainage works for which capital accounts are kept, the expenditure against the open capital accounts incurred between the date of closing the construction estimate and that of approval of the completion report is also audited against the sanction to the construction estimate of the project.

### Chapter 32.—Audit of Remittances.

General	601	Transmission of Advices of Transfer	
Transfers between Public Works Officers	602	Debit	613
Public Works Remittances	604	Certificate of Audit	614
Exchange Account Transactions	609	Items awaiting Response	616
Items adjusted provisionally	612		

#### General.

601. In auditing the Schedules of Debits (and Credits) to Remittances, P. W. A. Form 77, it should be seen first of all,

- (1) that transfer adjustment is permissible in respect of each item,
- (2) that transfers on account of the cost of work done by Divisional Officers for other parties are supported by detailed Schedules of Works Expenditure, P. W. A. Form 64, prepared in accordance with the rules in the Public Works Account Code,
- (3) that transfers on account of revenue realised, as a standing arrangement, for the departments named in Article 614 are similarly supported by detailed schedules in the prescribed form, P. W. A. Form 43,
- (4) that Advices and Acceptances of Transfer, P. W. A. Forms 55 and 56, have been exchanged by Divisional Officers, with the parties concerned, only in the cases in which this is authorised, and
- (5) that the necessary authority of the Audit office exists in all cases in which a transaction should not be brought to account without it.

The special points, also requiring attention, are enumerated in Articles 602 to 612.

#### Transfers between Public Works Officers.

602. In respect of transactions falling under the head "Transfers between Public Works Officers," each auditor is responsible that, for every debit or credit, as the case may be, either the corresponding credit or debit has been brought to account by the division concerned (in the same month or in an earlier month), or the auditor of that division has been warned to watch that it is brought to account in due course. With this object, transfer transactions of this class appearing in all the divisional schedules (debit as well as credit) of a month should be paired, auditors being required to write the word "Agreed" in red ink against the entries in each other's schedules.

603 For items which cannot be paired, the procedure should be as follows —

- (i) If the corresponding entry appeared in an earlier month, the auditor concerned should certify this by writing the words "Adjusted in" against the entry in the schedule under audit (see also Article 687).
- (ii) If the corresponding entry is still awaited, the auditor concerned should keep a suitable note to aid him in watching it, and, in token of this, he should write the word "Noted" against the entry in the schedule under audit.
- (iii) Items awaiting response [*vide* clause (ii) above] should be reviewed monthly, and if any of them remain unsettled for more than two months, steps should be taken, in correspondence with the Divisional Officers concerned, to get them either responded to or withdrawn before the close of the year.

### Public Works Remittances.

604 The head "Public Works Remittances" comprises the following transactions :—

- I.—Remittances into Treasuries, *i.e.*, cash remitted by officers of the Public Works Department to treasuries in account with the same Accountant General.
- II.—Public Works Cheques, *i.e.*, cheques drawn by officers of the Public Works Department on treasuries in account with the same Accountant General, and cashed thereat.
- III.—Other Remittances, *i.e.*, transfer transactions between officers of the Public Works Department on the one hand, and officers of Civil Departments (including the Forest Department) in account with the same Accountant General, on the other.

1. Remittances into, and cheques drawn on, treasuries in account with another Accountant General, as well as remittance transactions of the Public Works Department with officers of Civil (including Public Works) Departments in account with another Accountant General, are treated as transactions pertaining to the exchange account between the two Accountants General.

605. The head "III—Other Remittances" is sub-divided into—

- (a) Items adjustable by Civil Officers, and
- (b) Items adjustable by Public Works Officers

Transactions pertaining to non-Public Works heads of account, which originate in the accounts of Divisional Officers of the Public Works Department, but, under rule, cannot be adjusted under those heads by Divisional Officers in their Schedules of Miscellaneous Heads of Account, P. W. A. Form 76 (*vide* paragraph 563 of the Public Works Account Code), are classified under head (a) of "Other Remittances". But when a transaction relating to the Public Works Department originates in the Civil section of the accounts, and it is not classifiable under one of the

Public Works revenue or expenditure heads, transactions under which are permitted to be adjusted direct on the Accountant General's books, it is charged or credited, as the case may be, to "Other Remittances" under head (b). A responding debit or credit of either class is allocated under (a) or (b), according as the original transaction (credit or debit) is classified under (a) or (b).

1. Public Works transactions which originate in the Civil section of the accounts on the authority of an inward exchange account are not treated as Public Works Remittance transactions, nor those transactions which originate in the accounts of a Public Works division but are adjustable finally in the books of another Audit or Account Officer. All such transactions are treated as pertaining to the exchange account concerned.

606. In respect of the divisions "I—Remittances into Treasuries" and "II—Public Works Cheques," of the head "Public Works Remittances," it is sufficient to see that the totals shown in the schedule are supported by the necessary details in the Schedule of Monthly Settlement with Treasuries, P. W. A. Form 51, relating to the treasuries within the Audit circle.

607. In checking the Schedule of Settlement with Treasuries, P. W. A. Form 51, the points of importance to see are :—

(a) For Part I—

- (1) that the figures in line 4 are supported by original Consolidated Receipts of Treasury Officers in P. W. A. Form 50 ;
- (2) that the closing difference (line 5) of the month is, in respect of each treasury, equal to the difference between the figures in lines 5-A and 5-B ; and
- (3) that at the close of the year there is ordinarily no difference.

(b) For Part II—

- (4) that the figures in line 4 are supported by the original Certificates of Issues signed by Treasury Officers ;
- (5) that the difference in line 5 is, in respect of each treasury, supported by the necessary details ; and
- (6) that at the close of the year there is ordinarily no difference except on account of cheques issued up to 31st March not cashed by that date.

1. The procedure indicated in this Article applies equally to the audit of P. W. A. Form 51 for treasuries in another Audit circle, including Military Treasury Chests.

608. As regards the division "III.—Other Remittances," the special points requiring attention are :—

- (i) That all items are correctly classified as original or responding
- (ii) That the head "(a) Items adjustable by Civil Officers" is operated on only in respect of such original items as cannot, under rules, be accounted for in the Schedule of Debits (or Credits) to Miscellaneous Heads of Account, P. W. A. Form 76

- (iii) That the transactions under the head “ (b) Items adjustable by P. W. A. Officers ” relate only to such responding debits or credits as are adjusted on the authority either of a special intimation given by the Accountant General or of a general agreement sanctioned by him

### Exchange Account Transactions.

609 In regard to transactions falling under the group “ Exchange Accounts,” it should be seen that items are correctly classified as original or responding, and that responding items are brought to account only (1) in response to Advices of Transfer Debit (or Credit), P. W. A. Form 55, quoted in the schedule, (2) on the authority of accepted “ Statements of Rents recoverable from Pay Bills,” P. W. A. Form 48 (*vide* Rule 1 to paragraph 490 of the Public Works Account Code), or (3) on the authority of the Accountant General’s intimations of inward exchange account debits or credits.

610 In respect of transactions (cheques and cash remittances) with treasuries of other Audit circles and Military treasure chests, it should be seen that there is a Schedule of Settlement with Treasuries, P. W. A. Form 51, for each Audit circle, which has been checked in accordance with the instructions in Article 607

611 After audit, the name of the exchange account to which each item pertains should be noted against it by the auditor in red ink.

### Items Adjusted Provisionally.

612 If any responding item is stated (columns 10 and 11) to have been brought to account provisionally, the objection raised by the Divisional Officer should be examined to see that it does not indicate any deviation from rule, either on his own part or on that of the other party to the transaction requiring any action on the part of the Audit office. In the case of transactions of the classes mentioned below the objections of Divisional Officers should be communicated to the clerks who keep the Objection Books for such transactions, and who are, therefore, responsible for watching their clearance. In all other cases, the auditor should see that the objection is settled in due course.

(i) P. W. Remittances—III.—Other Remittances.

(ii) Exchange account items in respect of which Advices and Acceptances of Transfer, P. W. A. Forms 55 and 56, are not exchanged.

### Transmission of Advices of Transfer Debit

613. If an Advice of Transfer Debit, P. W. A. Form 55, has been received with the schedule, under Rule 1 to paragraph 495 of the Public Works Account Code, it should be transmitted, as soon as the schedule is audited, to the division concerned for necessary action. The necessary certificate (*signed by the Gazetted Officer in charge*), in respect of charges for which vouchers are not attached to the advice should accompany it.

### Certificate of Audit.

614 After the schedules have been audited, a certificate in Form 63-A should be prepared in respect of each original item representing the cost of work done by Divisional Officers on behalf of other divisions, departments or Governments, except in cases of works, carried out as a standing arrangement (*vide* paragraph 81 of the Public Works Account Code), for whose receipt and expenditure transactions the Accountant General will act as the Sub-Audit Officer on behalf of the Audit Officer concerned

615 This certificate, signed by the Gazetted Officer in charge, should be disposed of as indicated below —

- (a) When the transaction relates to the head "Transfers between Public Works Officers," the certificate should be sent to the Divisional Officer on whose behalf the work was done, and he should be asked to respond to the transfer
- (b) When the transaction relates to the head "III.—Other Remittances," the certificate should be made over to the clerk keeping the register for the clearance of transactions under this head.
- (c) When the transaction relates to an exchange account, the certificate should be passed on to the clerk preparing the outward exchange account concerned

### Items Awaiting Response.

616 Auditors are responsible for watching the expeditious adjustment of all items\* intimated to Divisional Officers for response. To enable them to discharge this responsibility, all intimations sent out to Divisional Officers should be noted by the auditors concerned. Delays in adjustment should be investigated

---

\*P W Remittances—"III—Other Remittances" Exchange Accounts

- (iii) That the transactions under the head “ (b) Items adjustable by P. W. A. Officers ” relate only to such responding debits or credits as are adjusted on the authority either of a special intimation given by the Accountant General or of a general agreement sanctioned by him

### Exchange Account Transactions.

609 In regard to transactions falling under the group “ Exchange Accounts,” it should be seen that items are correctly classified as original or responding, and that responding items are brought to account only (1) in response to Advices of Transfer Debit (or Credit), P. W. A. Form 55, quoted in the schedule, (2) on the authority of accepted “ Statements of Rents recoverable from Pay Bills,” P W A Form 48 (*vide* Rule 1 to paragraph 490 of the Public Works Account Code), or (3) on the authority of the Accountant General’s intimations of inward exchange account debits or credits

610 In respect of transactions (cheques and cash remittances) with treasuries of other Audit circles and Military treasure chests, it should be seen that there is a Schedule of Settlement with Treasuries, P. W. A. Form 51, for each Audit circle, which has been checked in accordance with the instructions in Article 607.

611. After audit, the name of the exchange account to which each item pertains should be noted against it by the auditor in red ink.

### Items Adjusted Provisionally

612 If any responding item is stated (columns 10 and 11) to have been brought to account provisionally, the objection raised by the Divisional Officer should be examined to see that it does not indicate any deviation from rule, either on his own part or on that of the other party to the transaction, requiring any action on the part of the Audit office. In the case of transactions of the classes mentioned below the objections of Divisional Officers should be communicated to the clerks who keep the Objection Books for such transactions, and who are, therefore, responsible for watching their clearance. In all other cases, the auditor should see that the objection is settled in due course

(i) P W Remittances—III—Other Remittances.

(ii) Exchange account items in respect of which Advices and Acceptances of Transfer, P W A. Forms 55 and 56, are not exchanged.

### Transmission of Advices of Transfer Debit

613. If an Advice of Transfer Debit, P W A. Form 55, has been received with the schedule, under Rule 1 to paragraph 495 of the Public Works Account Code, it should be transmitted, as soon as the schedule is audited, to the division concerned for necessary action. The necessary certificate (signed by the Gazetted Officer in charge), in respect of charges for which vouchers are not attached to the advice should accompany it.



- (b) If the Schedule of Deposits shows that any of the deposit items have been converted into any form of interest-bearing security, it should be seen that in respect thereof the certificate printed at foot of the schedule has been correctly recorded.
- (c) When checking the alternative form (P. W. A. Form 79) of the schedule, previous entries should be traced in the manner indicated in Article 625, etc
- (d) When checking the schedule for March, it should be seen that lapsed deposits have been duly credited to Government, *vide* paragraph 451 of the Public Works Account Code.
- (e) The Schedule for March should be accompanied by an Account of Interest-Bearing Securities in P. W. A. Form 86. This Account should be checked in detail, it being seen specially (1) that all conversions of deposits into interest-bearing securities, as shown in the Deposit Schedules of the year, have been brought to account in P. W. A. Form 86, (2) that the transactions (column 6) relating to the return or retransfer of securities to depositors are supported by proper acknowledgments of the depositors, and (3) that in respect of the balances at the close of the year the necessary certificates of the Divisional Officer or Sub-divisional Officers, as the case may be, have been received

#### Takavi Works Advances.

628. The Abstract printed on the lower left hand corner of the Schedule of Takavi Works, P. W. A. Form 66, is the Schedule indicating the monthly state of the Debt head "Takavi Works Advances". The instructions for checking it are given in Article 583

## Chapter 34.—Audit of Receipts.

General	629	Refunds of Revenue	639
Rents of Buildings and Lands	635		

## General.

629. The audit of receipts should be conducted mainly with reference to the financial rules of the Government concerned, subject to the provisions of Rules 45 to 45C of the Fundamental Rules and the Supplementary Rules issued thereunder, in regard to rents of public buildings (including installations, etc.), recoverable from persons occupying them.

630 To see that all revenue, or other debts due to Government, which have to be brought to account in the Public Works section of the accounts (*vide* Chapter IX of the Public Works Account Code), are correctly and promptly assessed, realised and credited to the public account, is primarily the responsibility of the Divisional Officer. But it is also the duty of the Audit office to see that revenue and other receipts of which it has cognisance (either through any entries in the public account or otherwise *e.g.*, through orders of special recoveries received from competent authority) are brought to account by the Divisional Officer.

631 Where any financial rule, or other order applicable to the case, prescribes the scale or periodicity of recoveries, it should be seen, as far as possible, that these have not been deviated from; but when this check cannot be exercised centrally, a test-audit may be conducted at local inspections of divisional offices, the point to secure being that disregard of rule or defects of procedure are not such as to lead to leakage of revenue, rather than that a particular debt due to Government was not realised at all or on due date.

632. No debt due to Government should be left outstanding on the books without due and sufficient reason. The Audit office should exercise constant and watchful care over such outstandings, suggest to the departmental authorities any feasible means for their recovery and, at least once a year, fully review them all. Whenever any appears to be irrecoverable, orders for its adjustment should be sought.

633 Recoveries towards clearance of charges which are outstanding in any accounts schedules or in the Objection Book will be watched through those documents. All other recoveries should be watched through Part IV of the Works Audit Register, *vide* Article 561.

634 The correct classification of receipts should receive the same attention as the classification of payments, even though the receipts may not be susceptible of audit check. Not only should each item of receipt be classified under the major, minor and detailed heads to which it pertains, but, in cases in which separate revenue accounts of projects are kept, the receipts relating to each project should be kept distinct. See also Article 639.

### Rents of Buildings and Lands.

635. When checking the Schedule of Rents of Buildings and Lands, P. W. A. Form 75, the first four columns should first be taken up. They should be examined to see (1) that the corresponding entries in those columns of the previous month's schedule have been correctly brought forward, (2) that no building or land is removed from the register without the orders of competent authority, (3) that the standard rents are not altered without proper sanction, and (4) that necessary changes in the entries in these columns, and additions to the list of rentable property, are made, from time to time, as new properties are acquired or additions and improvements thereto are made; *vide* Article 578 (d) See also Article 561 (b).

636 The remaining columns of the schedule should then be checked, it being seen in particular that (1) if the rent for any property is not recovered at the full standard rate, the reasons for charging a different rate (quoting authority) are given in the column for "Remarks", where necessary (*vide* paragraph 269 of the Public Works Account Code), (2) the authority quoted in the column for "Remarks" is correct and such sanction as is necessary has been received in every case, and (3) any variation from the rate of assessment and authorities quoted in the Remarks column shown in previous month's schedule are justified (*vide* paragraphs 269 and 577 of the Public Works Account Code). In respect of residential buildings, the orders in Rules 45 to 45-C of the Fundamental Rules and those in any subsidiary rules of Government made thereunder should be specially borne in mind.

637. Lastly, the abstract printed at foot of the schedule should be checked, it being seen in respect of recoveries made by Treasury Officers (1) that they are supported by statements in P. W. A. Form 48, countersigned by Treasury Officers, and (2) that the detailed classification of the deductions as shown in those statements is correct, *vide* Article 439 (b) of the Civil Account Code, Volume II

638 Deleted

### Refunds of Revenue.

639 Refunds of revenue are usually classified in the same detail as revenue receipts, but the total amount of refunds should be taken in reduction of the total revenue receipts under the major head concerned. The audit of these refunds should, however, be conducted in accordance with the rules for audit of expenditure, as all refunds represent payments, whether made in cash or otherwise, *vide* Article 198

**EXCEPTION**—This rule does not apply to refunds of income-tax and super-tax, which are set off against the subsequent demands of such taxes, such refunds being treated as reduction of Government demand

640. In dealing with the Extracts from Registers of Refunds of Revenues, P. W. A. Form 46, it should be seen, in respect of each refund, that the amount refunded was available, out of the original receipt to which it pertains, and a suitable note, specifying the amount refunded,

should be recorded against the entry of that receipt in the relevant receipt schedule. If the refund is one made by the Divisional Officer on his own authority and in compliance with the orders of a court of law remitting a fine previously credited to Government, it should be seen that the original order of the court accompanies this schedule (*vide* Rule 3 to paragraph 574 of the Public Works Account Code), and the order should also be quoted against the original receipt entry of the fine

## Chapter 35.—Miscellaneous Audit and Returns.

Monthly Schedules of Debits (and Credits) to Miscellaneous Heads of Account	641	Field Works	655
Half-yearly Registers of Stock	644	Annual Transfer Entries	656
Registers of Tools and Plant	646	Annual Accounts of Cemetery Endowments	657
March Expenditure	648	Financial Results of Irrigation, Navigation, Embankment and Drainage Works	659
Verification of Completion Reports	650	Other Annual Statements	663
Closing of Construction Estimates of Projects	651	Annual Certificates of Balances	664
Accounts of Special Transactions	652		

### Monthly Schedules of Debits (and Credits) to Miscellaneous Heads of Account

641 In examining the Schedules of Debits (and Credits) to Miscellaneous Heads of Account, P. W. A. Form 76, it should be seen specially that the instructions given in Rule 1 to paragraph 563 (d) of the Public Works Account Code have been observed, and if the classification of any items is not given in full in the column "Head of Account", the auditor should complete the entries by noting the detailed classification in that column in red ink. For items representing expenditure on works, *e.g.*, those relating to District Funds and Local Loans, it should be seen that they are supported by detailed schedules in P. W. A. Form 64.

1. The use of the schedule, P. W. A. Form 76, should be authorised, in respect of any class of transactions, only when the Works Audit Department is in a position to deal with them finally in audit and no audit proceedings on the part of any other section are necessary.

642 A broadsheet in Form 65 should be written up monthly to collect all receipts on account of cemetery endowments as shown in the schedules of all divisions and to reconcile the total thereof with the amount taken to credit of the Debt head "Cemetery Endowment Fund" in the Ledger. When totalled up at the close of the year this broadsheet will give the year's receipts, as well as the up to date receipts, of each cemetery, separately for ordinary and special endowments, and it will thus facilitate the examination of column 2 of the Annual Accounts of Cemetery Endowments, P. W. A. Form 90, received from divisional offices, see Article 657.

643. In the debit schedules for March of all divisions in which there are endowed tombs it should be seen that the interest due for the year has been correctly charged off by credit to XXX—Civil Works, as laid down in paragraph 13 of Appendix 5 to the Public Works Account Code. As interest is calculated on the amounts of endowments received up to the end of March, it will be necessary for this purpose to have the receipts for March first posted up in the broadsheet, Form 65 and that form totalled up, so that the calculations of interest may be checked.

### Half-yearly Registers of Stock.

644 The Half-yearly Register of Stock, P W. A. Form 12, should be checked to see —

- (1) That the audited register of the previous half-year received back with it is complete in all respects, and that no entries in it have been tampered with

1 Detailed instructions on this point should be prescribed by the Accountant General.

- (2) That the closing balances as per column 19 of the audited register of the previous half-year are correctly brought forward in the register under audit and that the results arrived at in this register as the closing balances are correct.
- (3) That the " Future Issue Rates " (column 22) are within the " Market Rates ", as shown in column 24, that the latter do not appear to be unnecessarily high or low; and that the " Amounts " noted in column 23 under " Value at Future Issue Rates " are correctly worked out
- (4) That the aggregate of the amounts in column 23, " Value at Future Issue Rates ", for all articles of each class is correctly carried over to the column " Book Value " in Part II (the Summary) of the register, and that the " Book Value " noted in the " General Abstract " of Part II is correct and agrees with the closing balance against items 1, 2 and 4 of Part I of the Stock Account, P W A Form 73, for the last month of the half-year
- (5) That there is a record of stock having been taken within the previous twelve months by some responsible officials whose names and designations are specified.
- (6) That no defect or irregularity in the mode of keeping the detailed value accounts of stock is indicated either by any of the important discrepancies in the rates for individual articles, or by the surpluses and deficits under the total values of the sub-heads of Stock. For this purpose, the Future Issue Rates of articles should be compared not only with the Current Issue Rates but also with the Market Rates
- (7) That the orders passed by the Divisional Officer in Part III (the Review) of the register are adequate and in accord with the relevant rules.

645. After audit, a suitable audit encasement should be recorded on the register over the signature of the Gazetted Officer, and the register should be returned to the Divisional Officer, accompanied, if necessary, by an Audit Note and an Objection Statement. At the same time the audited register of the previous half-year should be returned for final record

1. An office copy of the Audit Note should be retained in the Audit office.

### Registers of Tools and Plant.

G46. The Register of Tools and Plant, P. W. A. Form 15, should be checked to see :—

- (1) That the audited register of the previous year received back with it is complete in all respects, and that no entries in it have been tampered with.

1. Detailed instructions on this point should be prescribed by the Accountant General.

- (2) That the closing balances as per previous register have been correctly brought forward in the register under audit.
- (3) That the actual transactions of all the months of the year as brought to account in monthly returns, Accounts of Receipts (and Issues) of Tools and Plant, P. W. A. Forms 13 and 14, have been correctly posted in Parts I, II and III of the Register
- (4) That the closing balances are correct.
- (5) That there is a record of stock having been taken, within the previous twelve months, by some responsible officials, whose names and designations are specified
- (6) That there is a certificate by a responsible official, not below the rank of a Sub-divisional Officer, that the balances in Part II actually represent articles lent or sent out for repairs.
- (7) That the shortages (if any) noted in Part III are not large and that there is no undue delay in their adjustment

G47. After audit, a suitable encasement should be recorded on the register over the signature of the Gazetted Officer, and the register should be returned to the Divisional Officer, accompanied, if necessary, by an Audit Note and an Objection Statement. At the same time, the audited register of the previous year should be returned for final record

1. An office copy of the Audit Note should be retained in the Audit office.

### March Expenditure.

G48. The grants and appropriations of the year for all works and services lapse on the last day of March. The annual maintenance and repair estimates also lapse on that date, unless the Local Government has prescribed any other month of the year as the last month of the working year for any class of such works. All expenditure brought to account in Divisional Officers' accounts towards the close of the year, especially during March, should, therefore, be scrutinised with vigilance, to see (1) that the charges against the appropriation and estimates of the year then closing, as brought to account, are regular, (2) that the liabilities and assets of one year are not brought to account in another year, (3) that, in the laudable desire to secure compliance with the provisions of these restrictive rules, irregular methods of dealing with the liabilities

and assets of the year have not been resorted to, which might either have caused actual loss or extra expense to the State, or might possibly result therein or be otherwise not conducive to financial efficiency.

1. In the audit of the accounts of other months of the year also, as well as at local inspections of Public Works offices, these points should be borne in mind.

649 If the March accounts of any division, or the Statement of cheques issued during March (*vide* paragraph 579 of the Public Works Account Code) received from it, indicate an unusual and serious rush of payments towards the close of that month, the Higher Audit section should investigate the causes and the effects of the rush and the hurried payments which it must have involved.

### Verification of Completion Reports.

650 On receipt of a Completion Report or statement, *vide* paragraph 361 of the Public Works Account Code, the expenditure noted therein should be verified with the figures recorded in the Works Audit Register and the documents should be forwarded to the Superintending Engineer. The accounts of the work should then be closed, if this has not already been done and if there is an excess over the sanctioned estimate requiring sanction, the receipt of the sanction should be watched through the Objection Book under the rules in Chapter 41.

### Closing of Construction Estimates of Projects

651. When a sanction to an estimate chargeable to the open capital account of an Irrigation, Navigation, Embankment or Drainage project, of which the construction estimate is still under operation, is received for the first time, steps should be taken (1) to ascertain from the Local Government the date from which the accounts of the construction estimate should be considered as closed and (2) to obtain, for verification, the Completion Report of the project. If there is a delay in the receipt of the Completion Report, a report should be made to the Local Government and the Officer in charge of the project, and the matter should be pursued till the report is received and sanctioned by competent authority.

<p>1. In the e Audit Officer i closure of the when the amo penditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority.</p>	<p>Drainage projects, the after the date of the of competent authority, eded, and that all ex</p>
---	---

### Accounts of Special Transactions

652. Whenever an order is passed by competent authority, see Article 181-A (b), transferring any Public Works to the administrative control of a department other than the Public Works Department, the accounts classification of the revenue and expenditure transactions so transferred should be determined by the Accountant General in consultation with the Auditor General. Subject to such exceptions as may be authorised by the Accountant General with the previous concurrence of the Auditor General, the transactions should be accounted for in the forms and under the procedure prescribed in the Public Works Account Code for similar transactions of the Public Works Department, and the audit procedure will also be similar.



653. In all accounts, estimates, reports and statistics, the transactions pertaining to the Central and Provincial sections of the public accounts and, in the case of Provincial expenditure, those relating to Reserved and Transferred subjects should ordinarily be shown separately, unless such separation be obviously unnecessary. In the case of Central transactions, those pertaining to agency works should similarly be kept distinct from other transactions.

654. Ordinarily, expenditure brought to account by Divisional Officers does not include any non-voted charges. If any such charges enter the accounts of a Divisional Officer, the Accountant General should issue suitable instructions directing the separate exhibition of the transactions in the divisional accounts, so that they may be booked separately in the Detail Book.

### Field Works

655. When works in connection with military operations in the field are entrusted to the Public Works Department, the procedure for expeditiously bringing to account and for auditing the connected transactions should be laid down by the Accountant General in accordance with instructions received from time to time from the Auditor General.

### Annual Transfer Entries.

656. Before closing the accounts of the year, the following corrections in accounts should be carried out, by transfer entries —

Expenditure concerned.	Heads to be debited	Heads to be credited.
Expenditure on construction of Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept—		
* (i) Financed from Famine Relief Fund	Major Head "16-A—Irrigation Works or Navigation, Embankment and Drainage Works"	Major Head "55—Deduct Amount financed from Famine Relief Fund".
* (ii) Financed from Ordinary Revenue	Major Head "16-B—Irrigation Works or Navigation, Embankment and Drainage Works"	Major Head "55—Deduct Amount financed from Ordinary Revenues"
(iii) Financed from Ordinary Revenue in previous year but repaid during the year from Capital Account	Major Head "65—Add Repayments of Capital Expenditure charged to Ordinary Revenues"	Major Head "16—Deduct Repayments of Capital Expenditure charged to Ordinary Revenues".
* Expenditure on Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are not kept, met from Famine Relief Fund.	Major Head "15 (i)—Other Revenue Expenditure financed from Famine Relief Fund —Irrigation Works Navigation, Embankment and Drainage Works"	Major Head "15—Deduct Amount financed from Famine Relief Fund"

\* These transfer entries are not necessary in cases where the Divisional Officers are allowed to operate on the heads '16-A', '16-B' and '15 (i)' direct.

and assets of the year have not been resorted to, which might either have caused actual loss or extra expense to the State, or might possibly result therein or be otherwise not conducive to financial efficiency

1 In the audit of the accounts of other months of the year also, as well as at local inspections of Public Works offices, these points should be borne in mind

649 If the March accounts of any division, or the Statement of cheques issued during March (*vide* paragraph 579 of the Public Works Account Code) received from it, indicate an unusual and serious rush of payments towards the close of that month, the Higher Audit section should investigate the causes and the effects of the rush and the hurried payments which it must have involved.

### Verification of Completion Reports.

650. On receipt of a Completion Report or statement, *vide* paragraph 364 of the Public Works Account Code, the expenditure noted therein should be verified with the figures recorded in the Works Audit Register and the documents should be forwarded to the Superintending Engineer. The accounts of the work should then be closed, if this has not already been done and if there is an excess over the sanctioned estimate requiring sanction, the receipt of the sanction should be watched through the Objection Book under the rules in Chapter 41.

### Closing of Construction Estimates of Projects

651 When a sanction to an estimate chargeable to the open capital account of an Irrigation, Navigation, Embankment or Drainage project, of which the construction estimate is still under operation, is received for the first time, steps should be taken (1) to ascertain from the Local Government the date from which the accounts of the construction estimate should be considered as closed and (2) to obtain, for verification, the Completion Report of the project. If there is a delay in the receipt of the Completion Report, a report should be made to the Local Government and the Officer in charge of the project, and the matter should be pursued till the report is received and sanctioned by competent authority.

1. In the case of Drainage projects, the Audit Officer should, after the date of the closure of the estimate, obtain the sanction of competent authority, when the amount expended, and that all expenditure incurred against the open capital account is covered by proper detailed estimates sanctioned by competent authority

### Accounts of Special Transactions.

652 Whenever an order is passed by competent authority, see Article 181-A (b), transferring any Public Works to the administrative control of a department other than the Public Works Department, the accounts classification of the revenue and expenditure transactions so transferred should be determined by the Accountant General in consultation with the Auditor General. Subject to such exceptions as may be authorised by the Accountant General with the previous concurrence of the Auditor General, the transactions should be accounted for in the forms and under the procedure prescribed in the Public Works Account Code for similar transactions of the Public Works Department, and the audit procedure will also be similar.

653. In all accounts, estimates, reports and statistics, the transactions pertaining to the Central and Provincial sections of the public accounts and, in the case of Provincial expenditure, those relating to Reserved and Transferred subjects should ordinarily be shown separately, unless such separation be obviously unnecessary. In the case of Central transactions, those pertaining to agency works should similarly be kept distinct from other transactions.

654. Ordinarily, expenditure brought to account by Divisional Officers does not include any non-voted charges. If any such charges enter the accounts of a Divisional Officer, the Accountant General should issue suitable instructions directing the separate exhibition of the transactions in the divisional accounts, so that they may be booked separately in the Detail Book.

### Field Works

655. When works in connection with military operations in the field are entrusted to the Public Works Department, the procedure for expeditiously bringing to account and for auditing the connected transactions should be laid down by the Accountant General in accordance with instructions received from time to time from the Auditor General.

### Annual Transfer Entries.

656. Before closing the accounts of the year, the following corrections in accounts should be carried out, by transfer entries:—

Expenditure concerned.	Heads to be debited	Heads to be credited
Expenditure on construction of Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept—		
*(i) Financed from Famine Relief Fund	Major Head "16-A—Irrigation Works or Navigation, Embankment and Drainage Works"	Major Head "55—Deduct Amount financed from Famine Relief Fund".
*(ii) Financed from Ordinary Revenue.	Major Head "16-B—Irrigation Works or Navigation, Embankment and Drainage Works"	Major Head "55—Deduct Amount financed from Ordinary Revenues"
*(iii) Financed from Ordinary Revenue.	Major Head "55—Add Repayment of Capital Expenditure charged to Ordinary Revenues"	Major Head "16—Deduct Repayments of Capital Expenditure charged to Ordinary Revenues".
*Expenditure on Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are not kept, met from Famine Relief Fund.	Major Head "15 (i)—Other Revenue Expenditure financed from Famine Relief Fund— Irrigation Works Navigation, Embankment and Drainage Works"	Major Head "15—Deduct Amount financed from Famine Relief Fund."

\* These transfer entries are not necessary in cases where the Divisional Officers are allowed to operate on the heads '16-A', '16-B' and '15 (i)' direct.

Expenditure concerned,	Heads to be debited.	Heads to be credited.
Interest for the year, for the expenditure on Irrigation, Navigation, Embankment and Drainage Works, as calculated in Part IV of Account Code Form 44 "Administrative Accounts of Irrigation, Navigation and Drainage Works"	Major Head "14—Irrigation Works, Navigation, Embankment and Drainage Works.	Major Head "19—Provincial Section (or, in the case of Minor local Governments, the Central Section) under the division— <i>Deduct</i> Interest transferred to Commercial Departments (or in the case of Central Section— <i>Deduct</i> Interest transferred to Commercial Departments and Provincial Governments)."
Portion of Land Revenue due to works of Irrigation, Navigation, Embankment and Drainage for which capital accounts are kept	Major Head "V—Land Revenue" <i>Deduct</i> portion of Land Revenue due to Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.	Major Head XIII A(1) } Minor Head—Portion A(2) } of Land Revenue B(1) } due to works. B(2) }
Portion of land revenue due to works of Irrigation, Navigation, Embankment and Drainage for which no capital accounts are kept	Major Head "V—Land Revenue" <i>Deduct</i> portion of Land Revenue due to Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	Major Head "XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept. A } Minor Head—Portion of B } Land Revenue due to } works
Distribution of the charges of Establishment and Tools and Plant over major heads concerned under the rules in Appendix 7 to the Public Works Account Code.	Major Head concerned	Major Head to which the Establishment and Tools and Plant charges were debited in the first instance.

### Annual Accounts of Cemetery Endowments.

657. Two points require special attention in the audit of the Annual Accounts of Cemetery Endowments, P. W. A. Form 90, received from Divisional Officers:—

- (1) The total amount of the endowments, ordinary as well as special, of each cemetery, as shown in column 2, should agree with the corresponding figures in the broadsheet, Form 65, referred to in Article 642, and
- (2) all the entries in column 3 in respect of interest should agree with the details recorded in the Schedule of Debits to Miscellaneous Heads of Accounts, P. W. A. Form 76, for the month of March of the year preceding that to which the Annual Account relates.

658. After all the divisional Annual Accounts, Form 90, have been checked, a consolidated account in the same form should be prepared therefrom for the entire province, and when the totals of columns 2 and 3 (total endowments and interest) have been reconciled with the Ledger for the year and the Detail Book for the previous year, the consolidated Account should be submitted to the Local Governments as required by paragraph 16 of Appendix 5 to the Public Works Account Code.

### Financial Results of Irrigation, Navigation, Embankment and Drainage Works

659 The financial results of Irrigation, Navigation, Embankment and Drainage Works for which Capital and Revenue Accounts are kept are reported by the Government of India yearly to the Secretary of State in Form No 66. Each Accountant General should prepare a statement in this form, and submit it through the local Government, so as to reach the Government of India not later than the 1st November. The figures for this return should be obtained from the Administrative Accounts, Account Code Form 44, so far as accounts figures are concerned; other figures should be based on information supplied by the Public Works Department authorities

660 In column 2, "Names of Works", of the form should be detailed the names of all works, separate totals being brought out for Productive and Unproductive works thus:—

#### Productive Works

##### A—Irrigation Works

.....

. . . . .

.....

TOTAL ..

##### B—Navigation, Embankment and Drainage Works

.....

.....

.....

TOTAL ..

Total Productive Works ..

## Unproductive Works

## A.—Irrigation Works

.....	
.....	
.....	
	_____
TOTAL ..	_____

## B—Navigation, Embankment and Drainage Works

.....	
.....	
.....	
	_____
TOTAL ..	_____

Total Unproductive Works ..	_____
-----------------------------	-------

661. The estimated cost of construction (column 5) should be determined in the manner indicated in Chapter 17 of the Account Code and should, therefore, agree with the figure shown in Part VI of Account Code Form 44

662. The Government of India have particularly requested that the statement submitted to them should be prepared on the standard printed form and on one side of the paper only. The object of this request is that the preparation of the combined all-India return may be facilitated ; for, if the width of the columns of the several Provincial returns is identical, a recompilation of the return by the Government of India will thereby be obviated.

### Other Annual Statements.

663. As soon as possible after the close of the year, the following annual statements should be prepared and forwarded to the authorities concerned, on such dates as may be settled locally —

Serial No.	Information to be furnished,	To whom submitted.
1	Detailed schedules of revenue and expenditure of the Public Works Department (in such detail as the local Government may require) These schedules are ordinarily the same as those referred to in Serial No. 11 of Appendix I to the Account Code.	Local Government.
2	Financial details to be embodied in the Administration Report on the Public Works Department (in such form as the local Government may prescribe in consultation with the Accountant General).	Public Works Department of the local Government.

1 The Schedules for Establishment and Tools and Plant (pertaining to Statement No 1) should be supported by the necessary details to show the distribution of such charges over major heads, in accordance with the rules in Appendix 7 of the Public Works Account Code. In all schedules, the expenditure on Central, Provincial Reserved and Provincial Transferred subjects should be shown separately.

### Annual Certificates of Balances.

664. Divisional Officers' Annual Certificates of Balances, P. W. A. Form 91, on receipt, should be examined and Certificates Nos. 1 and 3 reconciled with the respective schedules, *vide* Article 621. Any points which are indicative of deviation from any financial rule should be taken up with the Divisional Officer or higher authorities, as the case may require. Cases in which the sanctioned limits of Stock reserves or of balances of Stock appear to be unusually high or in excess of the normal requirements of the divisions concerned should be reported to the Higher Audit section for such action as may be considered necessary by the Accountant General

1. For rules relating to the annual review of balances, see Account Code, Chapter 13.

## Chapter 36.—The Monthly Account.

Preliminary Examination . . . . .	665	Corrections . . . . .	671
Audit . . . . .	666	Vouchers . . . . .	673
		Supplementary Account . . . . .	677

### Preliminary Examination

665 On receipt, the Monthly Account, P. W. A Form 80, should be examined to see that the account and the supporting schedules and other documents, as detailed in the List of Accounts, P. W. A Form 83, which should invariably accompany the account, have been received in a complete state. If any documents are missing, they should at once be called for by special letter, and if the account and the List of Accounts were not signed by the Divisional Officer, and the Divisional Officer's Report of Scrutiny of Accounts, Form 84, is not received within ten days of the receipt of the accounts, it also should be called for, a suitable remark being at the same time made in the Audit Note (*vide* Article 676), not to be withdrawn until the report is received and found to be in order.

1. If it is noticed that the Monthly Account of a division is received habitually over the signature of the Divisional Accountant, the fact should be brought to the notice of the Inspecting Officer when proceeding to inspect the accounts of the divisional office, *vide* Article 934.

### Audit.

666. The work of audit should be taken up at once. The several schedules, schedule dockets, vouchers, etc., received in support of the Monthly Account should be examined to see that they are in all respects properly prepared in accordance with the rules applicable to each case, and audited in detail in accordance with the general, as well as special, instructions prescribed in the relevant chapters of this Code.

667 The following additional points should receive attention :—

- (a) In respect of all transactions other than Payments in Cash and Receipts of Cash, it is important to ascertain that each debit item is counterbalanced by one or more credit items, and *vice versa*.
- (b) In the case of all credits (whether cash receipts or transfer credits) which represent either (1) sale-proceeds of stores or other property, or (2) their transfer value, it should further be seen—
  - (i) that the disposal of the property has been authorised by competent authority, and
  - (ii) that the full value (including supervision or other charges leviable under rule) of the property has been charged.



or, if there is a loss, that the loss has been sanctioned by competent authority

- (c) All schedules and accounts should be checked arithmetically.
- (d) In regard to accounts with balances, it should be seen that the opening balances of a month are correctly brought forward from the previous month, in such detail as the prescribed form of the account requires
- (e) In cases in which the figures of one account should work into another account, the two accounts should be reconciled with each other, and finally it should be seen that all the main accounts, thus proved, correctly work into the Monthly Account, P W. A. Form 80

668 It is an important function of audit to see that, in all cases falling under clauses (b) and (c) of Article 202, the progressive expenditure does not exceed the divisional appropriation sanctioned for individual works or items of expenditure, or for groups of works or items of expenditure. The Works Audit Register affords facilities for conducting this check, vide Articles 554, 555 and 556. If, in any case, the up to date expenditure is in excess of appropriation, or is not covered by appropriation, a suitable entry should be made in the Objection Statement, except when such expenditure is not open to audit objection under paragraph 115 (e) of the Public Works Account Code. See also Article 522.

669. Item No 32, "Cash Balance  $\frac{\text{diminished}}{\text{increased}}$ ", of the Monthly Account should then be checked to see that it is equal to the difference between the closing cash balance of the month (as certified by the Divisional Officer on the Monthly Account or on the Report of Scrutiny of Accounts, as the case may be) and the opening balance of the same month (shown in the Monthly Account), which should be checked with the previous month's closing balance

1. The "Memo of Miscellaneous Cash receipts paid into Treasuries" and the Divisional Officer's "Certificate of Cash Balance" recorded on the reverse of the Monthly Account should be examined to see that they do not indicate any deviation from rule

2 The closing cash balance of the Monthly Account for March must be supported by the original reports and the certificate referred to in paragraph 579 (a) of the Public Works Account Code. It should be seen that these documents have been received and that the balances certified therein are equal, in the aggregate, to the closing cash balance as shown in the Monthly Account.

670. All the items of receipts and disbursements shown in the Monthly Account having thus been tested, the two totals of the account should then be checked arithmetically; if they agree with each other, the account is proved and should be passed for an amount equal to the total of the column for "Disbursements" excluding the increase (if any) in the cash balance. The audit encasement, stating the amount

passed both in words and figures, should be recorded in red ink on the Monthly Account, over the signature of the Gazetted Officer.

1 It is not necessary to send a formal intimation of audit to the Divisional Officer, as the results of audit will be communicated to him in the form of the Audit Note and the Objection Statement (*vide* Article 739).

### Corrections

671. Any item in the Monthly Account found to be incorrect, should be corrected in red ink, and if, in consequence of such correction or for any other reason, the account does not balance, the difference should be brought to account thus—

- (i) if the total receipts would be more than the disbursements, the difference, representing a shortage in the account, should be brought on to the Schedule of Miscellaneous P. W. Advances, P. W. A. Form 70, by a suitable entry, necessary corrections being made not only in that schedule but also in the Classified Abstract of Expenditure, P. W. A. Form 74, and the Monthly Account itself,
- (ii) if the total disbursements exceed the receipts, the difference, representing a surplus, should be brought on to the Schedule of Deposits, P. W. A. Form 78 (or 79), by a suitable entry, necessary corrections being made only in that schedule and the Monthly Account

With these corrections, the Account will balance as if there were no error in it or in any of the supporting schedules

672 All corrections made in the Monthly Account, or in any of the schedules, should be advised to the Divisional Officer through the Audit Note (Article 739), for the correction, after verification, of the relevant records of the division, *vide* paragraph 586 of the Public Works Account Code.

1. If the accounts of a division, especially the Monthly Account, are found to contain errors habitually, unless these be trifling, the fact should be brought to the notice of the Deputy Accountant General, so that the necessary admonition or warning may be issued to the Divisional Accountant

### Vouchers.

673. After check, every voucher or account should be enfaced in red ink with the word "Audited" over the initials of the auditor, and, in the case of vouchers, if the calculations have also been tested arithmetically, the clerk who checked them should certify the fact by writing the word "Computed" over his initials

1. The Accountant General may authorize the use of perforating or endorsing stamps, impressing distinguishing marks or numbers, which would indicate the persons who are responsible for the audit or arithmetical check, as the case may be. Where this system is in force, a register should be kept showing the distribution of these stamps (with the acknowledgments of the auditors and clerks concerned), and the latter should take care that the stamps are kept with care and are so used as not to obliterate or destroy any important writings on vouchers.

674. If any objection is taken in audit to a voucher, or to any item in a schedule or other account, a note of the objection should be recorded thereon in red ink in sufficient fulness to make it readily understood.

675. A list of vouchers, and another for other documents, which should have accompanied the Monthly Account but are not received up to the time of completing the audit of the Account, should be prepared for inclusion in the Objection Book and the Audit Note, respectively. These lists should include such of the missing documents referred to in Article 665 as may still be awaited.

1. If it is found that a substantial percentage of the vouchers of a division is habitually received late, a special enquiry should be made to ascertain the reasons for the delay, and to seek the co-operation of the Divisional Officer in applying the remedies which the Audit office may consider advisable. It should particularly be seen that the delay is not indicative of dilatory habits of work, on the part of the Divisional Accountant, in applying the necessary check to the vouchers of Sub-Divisional Officers.

676. Vouchers and other documents which were not received with the Monthly Account should, on receipt subsequently, be examined in detail in the same way as they should have been examined if received at the proper time ; and the Superintendent will be responsible for seeing that this precaution is invariably taken when removing from the Objection Book or the Audit Notes, as the case may be, any reference to such documents.

### Supplementary Account

677. The Supplementary Account of the year should be dealt with in audit, as far as possible, in the same way as the Monthly Account of one of the months of the year. It should be borne in mind, however, that there can be no cash transactions in this account, nor any actual transactions of Stock, and that transfer transactions are permissible only to the extent indicated in paragraphs 582 and 583 of the Public Works Account Code.

### Chapter 37.—Works Audit Summaries.

Preparation for Compilation . . . . .	678	Treasury Audit Summaries of Public	
Registration of Details . . . . .	679	Works Transactions . . . . .	684
Works Audit Summaries . . . . .	681	Works Transactions for other De-	
		partments . . . . .	685

#### Preparation for Compilation

678 After a Monthly Account has been audited, or prior to audit under the proviso in Article 133, the total receipts and disbursements (which are equal, *vide* Article 670) should be posted in the Statement of Disburser's Accounts, Form 60, referred to in Article 507, and the account should then be utilised for posting the Classified Abstract (*see* Article 502).

1 The entry in Form 60 should be initialled by the auditor, who should remember that there will be no entries in the columns for the opening and closing balances, *vide* Article 503

2 If the number of Public Works divisions in an Audit circle is large, it will usually be found convenient to maintain a separate Form 60 in the Works Audit Department, and to post the totals of it in the main form referred to in Article 507

#### Registration of Details

679 The Accountant General will lay down the extent of the detail which may be recorded in the Classified Abstract and in subsidiary summaries maintained in the Works Audit Department, respectively, in respect of Public Works transactions brought to account through the Monthly Accounts of Divisional Offices. In any case, it is essential that the Classified Abstract should be the main record, so far as the entire circle of audit is concerned, in respect of—

(1) Receipts of the following classes, classified under major, minor and detailed heads.—

Revenue Receipts ;

Receipts and recoveries on Capital Account ;

(2) Refunds of Revenue, classified under major, minor and detailed heads

(3) Other expenditure transactions, classified under major and minor heads, and such other heads of account as are declared to be primary units of appropriation, or are distinct suspense heads.

(4) Debt (including remittance) head transactions, classified under local ledger heads.

Other details may be recorded either in the Classified Abstract or in the summaries, provided that no details are dispensed with altogether.

1. It is permissible to utilise as summaries any of the broadsheets maintained in the audit sections

680. Deleted.

### Works Audit Summaries.

681. In respect of details excluded from the Classified Abstract, it should not ordinarily be necessary to prepare every month a complete provincial summary of the transactions of all divisions of the circle of audit ; where such a summary is necessary oftener than three or four times in the year, it will usually be found more convenient to record the details in the Classified Abstract. Divisional summaries may, however, be prepared monthly or as often in the year as may be necessary for the purpose either of furnishing any statistical information required by Government or of facilitating the preparation of the provincial summaries. At the close of the year, it is essential that the total of the transactions of the year, for the entire circle of audit, under each head excluded from the Classified Abstract, should be known, the information being required both to make up the deficiency of the Classified Abstract and to facilitate the preparation of the statements required for the Finance and Revenue Accounts and the several *Pro formâ* annual accounts.

682 Any summaries prescribed under the foregoing rules should be prepared as indicated below —

- (a) In respect of transactions of the classes enumerated below ;  
from the audited divisional schedules pertaining thereto—

Revenue and other receipts ;

Suspense Accounts ;

Deposits ;

Takavi Works Advances ;

Refunds of Revenue

- (b) In respect of other transactions (including works expenditure included in the accounts of Deposits and Takavi Works Advances) , from the Works Audit Registers, which show all the necessary totals (*vide* Article 554), including those for detailed heads of expenditure subordinate to each primary unit of appropriation

683 The forms of the summaries may be prescribed by the Accountant General according to local requirements. In writing them up, the arrangement of the prescribed major, minor and detailed heads should, however, be observed strictly, and, as far as possible, the results brought out should be reconciled with the corresponding figures in the Classified Abstract, the responsibility for this agreement being placed on a member of the superintending staff.

### Treasury Audit Summaries of Public Works Transactions

684 Revenue and expenditure transactions of the Public Works Department which are brought to account direct on the books of the Accountant General do not enter the Monthly Accounts of Divisional Officers and are, therefore, excluded from the Works Audit Registers as

well as the summaries of the Works Audit Department. These transactions will ordinarily be entered in the Departmental Classified Abstract in full detail, but, if the Accountant General finds it more convenient, the details leading to the primary units of appropriation may be excluded from the Departmental Classified Abstract, in respect of expenditure transactions, provided that suitable summaries are maintained in the Treasury Audit Department in respect of the excluded details. Subsidiary registers will, in any case, be necessary to summarise, in detail, the receipts relating to projects for which separate revenue accounts have to be maintained. See also paragraphs 252 and 257 of the Public Works Account Code

### Works Transactions for Other Departments

685. In respect of revenue and expenditure transactions connected with works of the Departments of the Central Government named\* below, the execution of which is entrusted to the Public Works Department as a standing arrangement, and for which the Accountant General acts as the sub-Audit Officer of the Departmental Audit Officers concerned, (*vide* Article 614), it is not necessary to record any details in the Classified Abstract, beyond treating the connected transfer transactions as pertaining to the Remittance account concerned. The details of the monthly transactions of this class are recorded in the Works Audit Registers and in the audited divisional schedules, in the same way as corresponding transactions of the Public Works Department itself. Suitable summaries may be maintained or compiled, whenever necessary, for furnishing such accounts or statistical information as may be required by the Departmental Audit Officers or other authorities

\*Military Engineer Services ;

Royal Air Force ;

Railway Department ,

Indian Posts and Telegraphs Department ;

Archæological Department

## Chapter 38.—Settlement of Remittances.

Introductory . . . . .	686	Public Works Remittances . . . . .	689
Transfers between Public Works Officers . . . . .	687	Exchange Accounts . . . . .	694

## Introductory.

686. In Chapter 32 has been prescribed the detailed procedure for checking the Schedules of Debits (and Credits) to Remittances, P.W.A. Form 77, received from divisional offices. To complete the audit of remittances, it is necessary to see (1) that each transfer adjustment which remains uncleared within the accounts of Public Works Officers for the month in which it is brought to account is settled in due course by a corresponding adjustment of the opposite character, whether within or outside the accounts of Public Works Officers, (2) that transfer adjustments which appear, in the first instance, outside the accounts of Public Works Officers, but have to be brought to account by the latter, are so brought to account in due course, and (3) that, generally, the settlement of remittance transactions of all classes proceeds expeditiously and in accordance with rule. The detailed instructions for securing these objects are given in this chapter.

## Transfers between Public Works Officers.

687 The procedure for watching the clearance of unacknowledged balances under the head "Transfers between Public Works Officers" is as follows. After all the Schedules of Debits (and Credits) to Remittances, P.W.A. Form 77, have been audited, all unacknowledged items of this class should be posted in the Broadsheet of Public Works Transfers, Form 67, columns 1 to 5 being used for the purpose. The clearance of individual items should be watched by posting monthly, in the appropriate column of the Adjustment portion (column 6 onwards) of the broadsheet, the amounts of items cleared from time to time; see also Article 603. After the audit of the accounts of August, December, and every subsequent month of the official year, a suitable memorandum of reconciliation with the ledger balance should be recorded in the broadsheet. Thus, for December the memorandum will be as follows:—

Amount outstanding at end of August		Rs	000
Add Fresh items—		Rs	
September . . . . .	000	}	000
October . . . . .	000		
November . . . . .	000		
December . . . . .	000		
Total		Rs	000

	Rs.	Rs
<i>Deduct Items adjusted—</i>		
September .. .. .	000	000
October .. .. .	000	
November .. .. .	000	
December .. .. .	000	
Amount outstanding at end of December. . . . .	..	000
Amount outstanding as per ledger . . . . .	..	000

688. At the close of the year, there should be no balance under this remittance head, and with this object, the list of outstanding items should be reviewed monthly towards the close of the year, and steps should be taken, in correspondence with Divisional Officers, to get all transfers responded to, or written back, before the accounts of the year are closed. See also paragraph 491 of the Public Works Account Code.

### Public Works Remittances.

689. The detailed classification of the head "Public Works Remittances" is given in Articles 604 and 605.

690. The procedure for dealing with heads I—Remittances into Treasuries and II—Public Works Cheques is as follows. As the divisional Schedules of Monthly Settlement with Treasuries, P. W. A. Form 51, are checked, broadsheets in Forms 68 and 69 should be posted therefrom in respect of transactions (cheques and cash remittances respectively) with treasuries in account with the Accountant General. Each broadsheet, when completely posted, should be totalled, and its totals agreed with the corresponding figures in the ledger. At the close of the year, the outstanding differences should represent merely the amounts of cheques drawn up to 31st March remaining uncashed by that date, and cash remittances in transit on that date. All other differences should be enquired into and adjusted before the accounts of the year are closed.

1 This monthly reconciliation, so far as the Civil figures for each treasury are concerned, is made on the basis of Treasury Officers' monthly certificates received with the accounts of Public Works Officers. If the month's total, thus arrived at, for "Cheques cashed at treasuries" or "Remittances acknowledged by Treasury Officers", as the case may be, agrees with the corresponding figure in the Detail Book, no reference to treasury schedules will ordinarily be necessary, but in cases of difference, a detailed comparison of the Treasury Officers' certificates with the schedules should be made with a view to tracing the discrepancy.

2 The procedure for dealing with the transactions (cheques and cash remittances) of Public Works Officers with treasuries in account with another Accountant General is described in Articles 695 and 696.

691. Debits and credits under head III—Other Remittances—(a) Items adjustable by Civil Officers, which appear in the accounts of Public Works Officers, should be adjusted in the Civil section of the accounts in the same way as similar transactions of inward exchange accounts. The procedure prescribed in the Account Code in respect of the adjustment of non-Public Works transactions of inward exchange accounts should be observed, with such local modifications as the



No. 96. . . . .

Page 275, Article 691—

Insert the following as a Note below this Article :—

Remittances.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 96, dated the 1st June 1936.]  
 Form 10 (Adjustment Register of Public Works items of inward Exchange Accounts), in the same way as if this Part I were a Schedule C or D in support of an outward exchange account. As soon as the totals of the postings have been reconciled with the Detail Book, full particulars of each transaction (including the month and item number of Part I) should be intimated, in suitable form, to the Divisional Officer concerned to enable him to respond to the transaction

1. To expedite adjustment, the Accountant General may authorise earlier issue of the intimations to Divisional Officers, provided that (a) an item advised is at once registered in Part I and an item number is assigned to it, and (b) as soon as the Civil Account of a month is closed, the entries in Part I are totalled and the total reconciled with the corresponding figures in the Detail Book

693 The clearance of debits and credits under head (b) registered in Part I of the Register as above should be watched through Parts I, II and III of the Form, on the basis of responding credits and debits as shown under this head in the audited divisional Schedules of Remittances, P. W. A. Form 77 The procedure prescribed in the Account Code for watching the adjustment of Public Works items of inward exchange accounts should be observed, with such local modifications as the Accountant General may consider necessary, it being remembered, however, that unless special steps have been taken (*vide* Rule 1 to Article 692) to expedite the settlement of items to be responded to by Public Works Officers, the earliest month in which an item will be responded to in the ordinary course is the second month following that in which the original debit or credit appeared in the Civil section of the accounts As in the case of transactions under head (a), it is essential that not only should the adjustment of individual items be watched closely, but also the total uncleared balances should be tested month by month, and all transactions of a year should be settled before the accounts of the year are finally closed

### Exchange Accounts.

694. The detailed procedure for watching the clearance of exchange account transactions is described in the Account Code, as this work is, for the most part, done in a separate section of the office unconnected with any of the Audit Departments

695. If any Public Works Officers in account with the Audit office have been permitted to have dealings with any treasuries in another Audit circle, or with any Military treasure chests, broadsheets in Forms

68 and 69 (*vide* Article 690), should be kept in the Works Audit Department, separately in respect of the transactions (cheques and cash remittances) relating to the treasuries or treasure chests of each Audit circle, as the responsibility for watching the clearance of the transactions devolves primarily on the Audit Officer with whom the Public Works officers are in account

696. The monthly totals of these broadsheets should be reconciled thus—

(i) Cash remitted by Public Works Officers	}	with the corresponding figures in the Detail Book.
(ii) Cheques issued by Public Works Officers		
(iii) Remittances acknowledged by Treasury Officers.	}	with the totals of the relevant credits and debits (as the case may be) in the inward exchange account concerned.
(iv) Cheques cashed at Treasuries		

Differences in respect of (i) and (ii) would indicate errors of accounting which should be traceable within the office. If any difference is found in respect of (iii) or (iv), the entries in Schedule A or B, as the case may be, received with the inward exchange account, should be compared in detail with the relevant postings in the broadsheet and the discrepancies traced and settled, in communication with the Accountant General concerned if necessary

## PART V.

## FOREST AUDIT.

## Chapter 39.—Forest Audit.

Cash Account . . . . .	697	Ledger Account . . . . .	707
Receipts and Charges . . . . .	698	Review of Audit . . . . .	708
Forest Remittances . . . . .	703	Abstracts and Summaries . . . . .	709
Book Transfers . . . . .	705	Results of Audit . . . . .	712
		Progress Reports . . . . .	713

## Cash Account.

697 The accounts of receipts and disbursements which are rendered by Divisional Forest Officers in the forms prescribed in the Forest Account Code should be checked to see that the disbursing officers have rendered correct accounts of the transactions in their charge and that all the subsidiary accounts correctly work up to the Cash Account in Forest Account Form 6.

## Receipts and Charges.

698. All vouchers in support of payments should be examined in the same manner generally as payment vouchers received from treasuries and it should be seen that sums receivable have been received and duly brought to credit, a register in Form 40, prescribed for special recoveries (Article 434), being maintained if necessary

699. Charges should be examined with reference to sanctions and appropriations therefor, and as to advances and recoverable payments generally it should be seen that they are covered by proper authority

700. Works and conservancy charges lying outside the powers of sanction of the Divisional Forest Officer, either because of their nature or their amount, should receive special attention, and it should be seen that the requisite sanction exists and that it has not been exceeded without proper authority. Audit Registers in Forms 16 and 19 prescribed for Special and Periodical charges (Articles 315 and 316), with such modifications as may be considered necessary, should be maintained for this purpose

701. A point of special importance in connection with works and conservancy charges is that when expenditure on a work is spread over two or more months, the total expenditure up to date is watched against the sanction, in addition to seeing that the appropriation for the head of account, or any other prescribed unit of appropriation, is not exceeded.

Care should also be taken that works forming parts of a single scheme, even though sanctioned piecemeal, are grouped together in order to see that the whole scheme has received the sanction of competent authority and that the aggregate expenditure does not exceed the amount of the sanction without proper authority.

702 Charges recorded under the head "B—Establishments" are subject to the ordinary rules and procedure of audit relating to such charges

702-A With reference to the particulars furnished in the vouchers, in the classified abstract of expenditure, and in monthly lists of sanctions (Article 48 of the Forest Account Code), it should be seen that the charges are correctly classified, and in particular that the allocation under "Capital" and "Revenue" is in accordance with the prescribed rules. In cases of doubt, the required information should be obtained from the Departmental Officers, so that the charges may be classified correctly

### Forest Remittances.

703. The monthly extracts from the Registers of Cheques (Forest Account Form 4) received from Divisional Forest Officers should be completed in respect of dates of encashment of cheques at the treasury. A register in suitable form should be maintained for checking the credits in the Accounts of Divisional Forest Officers with the corresponding debits in the treasury accounts on account of cheques paid. The difference between the two sides of the account should be proved by the details of the uncashed cheques as brought out in the extracts from the Registers of Cheques, and individual items, if outstanding for more than three months, should be settled by reference to the Divisional Forest Officer.

704. Similarly, the remittances to treasuries as shown in the monthly Schedules of Remittances (Forest Account Form 15) should be reconciled with the schedules received direct from treasuries and the consolidated Treasury Receipts received through the Divisional Forest Officers and the debits in the Forest accounts should thus be checked with the corresponding credits in the treasury accounts, a register in suitable form being maintained for the purpose of this comparison. Differences should be settled promptly by correspondence with the Divisional Forest Officer or the Treasury Officer as may be necessary.

### Book Transfers

705 Debits and credits arising out of inter-divisional adjustments, where permissible under paragraph 21 of the Forest Account Code, should be set against corresponding credits and debits respectively. Ordinarily, when such transactions are paired, a note of agreement should be recorded in red ink by the auditors of both the divisions against the relevant entries in the Cash Accounts; but if the number of transactions is large, a suitable register may be prescribed, in addition, to facilitate watch over unadjusted transfers

706. Book transfers with other departments, provinces, etc., should be classified, as pertaining to the Remittance or Exchange Account concerned. Ordinarily, debits and credits appearing in the inward exchange accounts are not adjusted until the transactions first appear in the Forest Account, but charges for Military and Medical stores supplied to the Forest Department are an exception to this rule.

1. When the adjustment of an item appearing in an inward exchange account is held back on the ground that the relevant debit or credit has not appeared in the Forest Account, an enquiry as to the cause of delay in the adjustment of the transaction should be made of the Divisional Forest Officer.

2. Transactions between Forest and Public Works officers of the same Audit circle, whether originating in the Forest or Public Works Accounts, should be classified under the head "Public Works Remittances".

### Ledger Account.

707. The Contractors' and Disbursers' Ledger (Forest Account Form 13) should be checked to establish that all the transactions pertaining thereto have been correctly posted, and that the opening and the closing balances are correct, and the closing balances should be reviewed in order to see that the relevant rules and orders as to their clearance are observed. Outstanding balances which are not cleared within a reasonable period should form the subject of special enquiry.

1. The instructions in Article 752 apply *mutatis mutandis* to Forest Advances.

### Review of Audit.

708. The rules in Chapter 8 apply generally to both the concurrent and the post Review of the audit of Forest Officers' accounts.

### Abstracts and Summaries.

709. As the divisional accounts are audited, or prior to audit under the proviso in Article 133, the transactions of the month should be posted in a Classified Abstract for each forest circle. The Classified Abstract should contain columns in which can be exhibited the transactions of each forest division in each month and also separate columns for the exhibition of monthly progressive totals of the circle. It should open with the cash balance of each division, as brought forward from the previous month's account, and the resulting balance should be proved by comparison with the total of the cash balances as certified in the Cash Accounts of the several divisions.

710. The accounts of the month being thus proved, the classified abstract should be utilised as the basis of the Consolidated Abstract (see Article 502), which should be compiled through a separate classified abstract in which the total provincial figure under each head will be worked out. The Accountant General will lay down the detailed procedure for the compilation of, and the extent of the detail which may be recorded in, the Consolidated Abstract.

711. It is desirable that the accounts of Forest Officers' transactions should be incorporated in the Civil Account of the same month to which they relate, and no departure from this rule should be permitted in respect of the accounts of any division except under unavoidable circumstances, such as very late receipt of the Divisional Officer's Cash Account.

#### Results of Audit.

712. The results of audit should be communicated to the departmental officers in accordance with the rules in Chapter X of the Forest Account Code. Objections will be registered and dealt with generally in accordance with the rules in Chapter 42.

#### Progress Reports.

713. Monthly reports of the progress of revenue and expenditure, if required by Conservators, should be furnished to them in such forms as may be prescribed by the Local Government to suit local requirements. An annual summary may similarly be sent, if required.

## PART VI.

# RESULTS OF AUDIT.

### Chapter 40.—Objections in Audit.

Introductory . . . . .	714	Objections to Insufficient or Irregular Sanctions . . . . .	730
Registration of Objections . . . . .	715	Periodical Abstracts of Objections . . . . .	731
Clearance of Objections . . . . .	721	Financial Irregularity . . . . .	732
Money Values of Objections . . . . .	725	Audit of Expenditure against Grants and Appropriations . . . . .	736
Overlapping of Objections . . . . .	728		

#### Introductory.

714. The procedure for communicating the results of audit to executive and controlling authorities is described in Chapters 41 and 42, which pertain to the Public Works and non-Public Works transactions respectively. The general principles common to both classes of transactions are stated in this chapter.

#### Registration of Objections.

715. Objections arising out of audit should be communicated at the Audit Office. Objections should first be registered in the Audit Office. Objections should be maintained in the Audit Office.

1. The rules in this chapter apply generally to all objections arising out of audit whether conducted centrally or locally. As an exception, objections against disbursing officers which have arisen out of local audit, but cannot be expressed in money values, need not be registered in Objection Books.

2. Mere instructions for future guidance need not be registered in the Objection Books maintained in the Audit Office. If the pursuance of an objection indicates the need of prescribing a new procedure for general observance, such procedure should be communicated by a general letter and not by any form or statement intended solely for the communication of objections.

3. For objections on the score of infringement of any canon of financial propriety, see Article 118.

716. The rule requiring the registration of all objections arising out of audit is subject to the qualification that objections which are trivial or have been waived by Audit Officers under any of the provisions of the rules in Articles 156 and 157 should not be included in Objection Books, though a separate office record of objections waived should be maintained for production at the inspections of the Auditor General.

NOTE.—The maintenance of a separate record may be dispensed with in the case of objections waived under clause (2) (a) of Article 156.

717. In all statistics relating to objections, it is desirable to show separately the figures relating to each of the groups named below :—

(1) Provincial and (2) Central

The records of objections should be so maintained in the Audit Office as to facilitate the observance of this classification whenever necessary. It is not necessary to keep objections separately by major heads, but, on this point, Accountants General should comply with any express requests of the Government concerned

1. Objections on miscellaneous transactions (*e.g.*, Non-Government Works in the Public Works Department), not pertaining to one of these classes may be booked under the group in which the bulk of the transactions of the office concerned falls.

2. It is left to the discretion of each Accountant General to follow the method of maintaining the record of objections by groups which may be found to be most suitable to his office. Where the number of objections is not large it would suffice to distinguish the items relating to each group by guide letters, but it is permissible to keep a separate record for any group where necessary. Objections relating to appropriations should, however, be recorded separately from other objections, *vide* Rule 2 to Article 737

718. Again, for an efficient review of objections and of the progress of their clearance, it is desirable to keep the objections of each official year separate, even though their clearance may be effected in a subsequent year.

1. In the case of progressive expenditure, such as that on works under construction in the Public Works Department, an objection to excessive expenditure should be held to relate to the year in which it was first raised in audit, even though further expenditure may be incurred in a subsequent year

719. All records of audit objections maintained in the Audit office must be written up with care, and watched closely both by the Superintendent and by the Gazetted Officer. Even though the Objection Statements have not been actually despatched, an objection once raised can be removed from the records of objections only under the initials of a Gazetted Officer or of a member of the superintending staff, who will be responsible that due authority exists, in each case, for the removal of the objection.

720. As far as possible, the entry of an objection, whether in the Objection Book or in the Objection Statement or Audit Note, should be fully descriptive, so as ordinarily to obviate the necessity of any further reference to the voucher or account concerned.

### Clearance of Objections

721. The responsibility for the removal of objections, and the settlement of other points raised in audit, devolves primarily upon the disbursing officers, heads of offices, and controlling authorities. With a view, however, to assisting the Finance Department of the Government concerned in the maintenance of financial regularity, and of a proper system of accounts, the Accountant General is expected to keep a constant and careful watch over objections and to keep controlling authorities fully acquainted not only with individual cases of serious disregard of financial rules, but also generally with the progress of the clearance of objections. The procedure to be observed should be determined by the Accountant General in consultation with the Finance Department.



The requirements of the Appropriation Accounts and Report, as stated in Appendix 16, should, of course, be borne in mind at all times, but these reports are not meant to obviate an intelligent, prompt and vigorous pursuance of objections and an early report of any important objections to the local Government. Such reports shall be made to the Finance Department unless the local Government rule that they are to be made to the Administrative Department concerned.

1 If an objection is raised requiring the sanction of the Secretary of State in Council and the Accountant General is of opinion that the case is one in which the Auditor General might appropriately exercise the discretion given to him under Rule 16 (2) of the Auditor General's Rules of condoning the failure to make a reference to the Secretary of State in Council, the Accountant General should communicate the facts of the case with his recommendations to the Auditor General.

722. The adjustment of each individual objection should be watched through the prescribed records until clearance or withdrawal, as the case may be.

723. The Accountant General should look to the Gazetted Officer and the Deputy Accountant General for the progress of adjustment, and unremitting personal attention to this duty on the part of the Gazetted Officer is indispensable.

724 When an objection once raised has been withdrawn, either on reconsideration or in the light of information which was not available previously, the disbursing officer or other authority to whom the objection was originally addressed should be informed forthwith, as, otherwise, he remains unnecessarily responsible for taking steps to remove the objection

### Money Values of Objections.

725. In order to make a collective presentation, whether to controlling authorities or to the Legislature, of (1) the results of audit, and (2) the progress of the clearance of audit objections, it becomes necessary to express the records of objections in money values, and for this purpose money columns have to be opened therein. There are, however, classes of objections which cannot be suitably expressed in money value, or which, if so expressed, do not give an adequate or fair statement of the degree and extent of deviation from rule. It is permissible, therefore, to omit values altogether in certain cases, in other cases, where values alone are misleading, other particulars may be recorded in addition or values may be dispensed with altogether, as may be settled in consultation with the Finance Department and with the previous approval of the Auditor General.

726. Money values should be recorded in respect of objections of the classes enumerated below or similar objections —

#### General

1. Want of vouchers (if not received when the relevant accounts are under audit)

NOTE.—In order to comply with the demands of the local Government for statistical information, a separate subsidiary register may be maintained for the record of objections for want of payees' receipts. Objections for want of detailed

bills also should be recorded in this register in the absence of any other register prescribed for the purpose, see Article 315. This register should be examined every month and the total amount outstanding therein after the end of the second month [third month in the case of payments made in such remote localities as (1) Port Blair, (2) Persia and other foreign countries], following that to which the objections relate should be transferred to the main Objection Book without any details beyond the Serial number or other indication that may be necessary for identification. This procedure may, at the discretion of the Accountant General, be extended to other definite classes of objections of a similar nature, provided that such objections do not involve substantial deviation from rule

2. Want of sanction to advances, losses, etc.
3. Want of sanction to special charges.
4. Want of any other specific sanction required by rule.
5. Overpayments and short recoveries.
6. Delays in the recovery of sums due to Government, if not recovered within a reasonable period, which may be prescribed locally in respect of each class of debt.
7. Expenditure involving infringement of any of the canons of financial propriety
8. Want of appropriation.
9. Excess over appropriation.

*For Public Works transactions only.*

1. Want of sanctioned estimate.
2. Excess over sanctioned estimate.
3. Want of financial sanction to works.
4. Want of administrative approval to works
5. Excess over administrative approval.
6. Expenditure on Deposit works charged to Miscellaneous P. W. Advances
7. Excess over sanctioned limit of reserve stock.

727. Money values need not be indicated in the records of objections of the following classes :—

1. An objection which takes the form of a simple direction for future guidance, or of a call for a document the absence of which is not likely to affect the amount admissible
2. Stamp not affixed on a voucher otherwise complete
3. Delays in the settlement of debts due by Government.
4. Habitual delays in the submission of account returns, vouchers, etc.
5. Fictitious adjustments and manipulations in accounts, unless an actual loss has resulted.

6. Deviations from rule which are indicative of disregard or evasion of rule, but do not represent charges incurred without proper sanction.
7. Excess over appropriation for Public Works Suspense heads when an assurance is received from competent authority that the excess is temporary and will not affect the net appropriation for the year. (If, in the absence of such an assurance, the money value of the objection has been registered, a *minus* entry should be made in the money column for objection on receipt of the assurance)
- 8 Errors in accounts, vouchers, etc., which do not indicate any deficit or surplus.
- 9 Instructions, and other remarks, regarding the form of accounts, etc.

## No. 98.

Page 285, Article 727—

Insert the following as item 13 below this Article :—

13. Payment of Grants-in-aid when a certificate of utilisation is awaited from the Inspecting Officer.

[Audit Code, Vol. I, 1st Edn (2nd Rep.), No 98, dated the 1st June 1936.]

When several objections on the transaction should be booked separately, as if they relate to different transactions. This feature of the system of registration should, however, be borne in mind, and in all statistics and reports wherein the money values of objections of several classes may be commented upon, or presented, collectively, every effort should be made to make due allowance for the exaggeration caused by this overlapping of objections, and the existence of the overlapping, and the steps (if any) taken to remedy it, should be mentioned prominently

1. The Accountant General may, in the case of non-Public Works transactions, permit all objections on a transaction to be recorded under a single head—the most serious one—provided that suitable safeguards are adopted (a) for watching the removal of each of the objections, and (b) for maintaining the general accuracy of statistics relating to objections

2. The detailed procedure for eliminating exaggerations due to the overlapping of objections may be prescribed by the Accountant General. It should be clearly set out in the Office Manual

729. In some cases, it will be found impracticable to make allowance for the elimination of exaggerations, *e.g.*, when a Public Works Department voucher, relating to a number of works, is not received in audit, and the amount of the total expenditure covered by it is held under objection "for want of voucher", one or more parts of it may relate to expenditure on works which is separately held under objection for, say, "excess over estimate", and "excess over appropriation", and it may not, therefore, be possible, without introducing a system of complicated registration, to determine the amount by which the separate objection "for want of voucher" will cause an overstatement of the total objections.

In such cases, it will be found advisable to exclude, from all collective statistics, the whole figure relating to a particular class of objections and to mention this fact prominently in all reports and statements connected with the statistics.

### Objections to insufficient or Irregular Sanctions.

730 There is a class of important objections which cannot be omitted from collective reports or statistics but must be excluded from the ordinary records of the objections booked against disbursing officers. These are objections to insufficient or otherwise irregular sanctions accorded by (i) the Local Government or (ii) any other lower authority above the disbursing officer. A record of these objections should be kept in special registers in Form 72-A. A separate register should ordinarily be maintained for the record of objections relating to irregular sanctions of the Local Government and it should be reviewed periodically by the Accountant General. The Accountant General shall, at his discretion, determine the number of registers to be maintained for similar objections relating to sanctions accorded by other authorities and prescribe the manner in which the registers so maintained should be periodically reviewed. Correspondence relating to such objections should be addressed to the authority who accorded the sanction. The disbursing officer or officers should however be informed simultaneously that the sanction has been held under objection. If at any time before the removal of the objection it is considered necessary to retrench the amount disbursed such retrenchment order shall be communicated to the disbursing officer through the sanctioning authority.

### Periodical Abstracts of Objections

731 If the local Government so desires, abstracts of outstanding objections should be prepared in suitable form and submitted to it on such dates as may be settled in consultation with the Finance Department (*vide* Article 721). These abstracts may be accompanied, when so required by the local Government, by suitable extracts detailing by Civil districts and Public Works divisions the more important of the outstanding objections.

### Financial Irregularity.

732 The rules relating to the preparation of the Appropriation Accounts and Report are given in Appendix 16. The detailed procedure for the registration of special irregularities and for collecting such statistics as may be required for the preparation of the Report may be laid down by the Accountant General.

733. Reports of individual cases of serious financial irregularity should, in the first instance, be addressed to the controlling authority concerned, though copies may be sent to higher authority simultaneously for information in cases which are so serious that it is possible they will eventually be included in the Appropriation Accounts and Report.

1. In the case of Public Works transactions, the report should be sent to the Superintending Engineer under this rule.

**734.** It is not necessary to report individual cases of serious financial irregularity to the Auditor General unless his intervention is deemed desirable, but, in cases of doubt or difficulty, the Accountant General may seek his advice; see also Article 721. All serious and interesting cases of fraud or forgery, and cases indicating the need for change of procedure, should, however, be reported at once for the information of the Auditor General.

1. In all applications to the Auditor General for advice, a clear statement should be made of the point at issue, of the view which the Accountant General thinks should be adopted, of the action (if any) he has already taken, and the action he proposes to take. Copies of relevant reports and correspondence should accompany, where these may be necessary to explain any points in detail.

**735** A record on the alphabetical card index system may, at the option of the Accountant General, be maintained, in Form 73, against the name of each Government servant responsible, of all serious financial irregularities with which his name is connected. If he is the head of an office inspected by an officer of the Audit Department, a note of the state of his accounts as adjudged at the inspection should also be made in this form. This record should be treated as confidential. If well maintained, it would give a valuable indication of the attention paid by Government servants to account and audit principles, and would not only make it easy for the Accountant General to advise Government in matters indicating the need for disciplinary action, but also facilitate compliance with any enquiries that the Finance Department or the Public Accounts Committee may make of him in such matters.

**NOTE**—The auditor making the entries in the card index and the Accountant and Gazetted Officer examining them should attest the entries by placing the dated initials in the column provided for the purpose.

### Audit of Expenditure against Grants and Appropriations

**736** In regard to objections for "want of appropriation" and "excess over appropriation", it should be remembered that objections falling under these heads are capable of being looked at from two distinct points of view. In cases in which the further orders of a controlling authority are necessary to regularise the actual expenditure, there is a financial irregularity the clearance of which has usually to be watched by the Audit office on behalf of the executive Government. But, inasmuch as an objection under either of these heads may or may not cause a deviation from the grants voted by the Legislature it does not necessarily follow that there also exists a financial irregularity the clearance of which has to be watched by the Audit office on behalf of the Legislature. This distinction should be observed and made clear, where necessary, when preparing any reports or statistics which are likely to be laid before the Legislature or the Public Accounts Committee.

**737** The scope of audit of expenditure against appropriation is defined in Article 202. The objections raised should always be expressed in money value (Article 726) separate records being maintained in connection with—

(i) audit on behalf of the Public Accounts Committee, and

## (ii) audit on behalf of the executive Government.

The maintenance of a separate objection book in respect of objections covered by (i) above is not necessary, as the notes of excesses over grants and appropriations, which are required to be made in the register maintained under paragraph 94 of Appendix 16, Second Edition (Revised) are sufficient for the purpose. For (ii) above, a separate objection book should, however, be maintained if the Local Government requires that an Appendix to the Appropriation Accounts and Report should be prepared. Forms 75 and 78 may be utilised for the purpose after altering the headings where necessary. The Accountant General has full discretion to decide which section or sections should maintain the objection book.

738. Objections relating to appropriations are removed, during the course of the year, on receipt of orders sanctioning the necessary appropriation, reappropriation or a supplementary grant as the case may be. As stated in Article 199, no appropriation or reappropriation within the grants of a year can be authorised at any time after the expiry of the year. In consequence of this rule, objections for "want of appropriation" and "excesses over appropriation", if the official year has closed, cannot be met by the issue of a formal order of appropriation. Subject, however, to any rules laid down by the Finance Department of the Government concerned, such objections may, at the request of competent authority, be removed formally, provided—

- (i) that there are known savings from which the necessary re-appropriation could have been made if the year were still current,
- (ii) that, if there are no such savings and the expenditure under objection is subject to the vote of the Legislature, either there is no *net* excess over the grant concerned requiring the orders of the Legislature, or, if there is such an excess, it is held separately under objection for (a) inclusion in the Appropriation Accounts and Report, and (b) watching the receipt of the necessary orders of the Legislature,
- (iii) that, if there are no such savings and the expenditure is not subject to the vote of the Legislature, either there is no *net* excess over the grant concerned requiring the orders of the Government concerned, or, if there is such an excess, it is held separately under objection for (a) inclusion in the Appropriation Accounts and Report, and (b) watching the receipt of the necessary orders of Government.

Objections on the ground of "Want of appropriation" or "Excess over appropriation" may be removed on submission to Government of the Appropriation Accounts and Report in which they are included.

## Chapter 41.—Objections on Public Works Transactions.

Objection Statement and Audit Note . . . . .	739	Clearance of Objections . . . . .	763
Objection Statement . . . . .	745	Monthly closing . . . . .	765
Watch over objections . . . . .	751	Annual closing . . . . .	766
Objection Book . . . . .	757	Quarterly Reports to Government of India . . . . .	768
Registration of Objections . . . . .	761		

### Objection Statement and Audit Note.

739. In presenting to Divisional Officers the results of the audit of divisional accounts, a broad distinction should be observed between (1) objections to the substance of the accounts on the score of deviation from financial rules or canons of financial propriety, on the one hand, and (2) miscellaneous remarks, observations and enquiries on minor matters, and objections to the form of the accounts and vouchers, as distinguished from their substance, on the other. The former should be entered in an Objection Statement, Form 74, and the latter in an Audit Note, the form of which may be prescribed by the Accountant General.

1. Objections arising out of the audit of Public Works transactions not passing through the accounts of Divisional Officers are not dealt with in the Works Audit Department.

740. The Accountant General will prescribe the detailed instructions regarding the classification of audit objections and remarks for the purpose of Article 739, but the general principles enunciated in Articles 741 to 744 should be observed in all cases

741 The objects to be aimed at are —

- (a) That all irregularities in transactions, as well as other points arising out of the examination of accounts and vouchers, should be registered, in one shape or another unless they are trivial or the objection has been waived by competent authority ; *vide* Article 716.
- (b) That they should be intimated at once to the Divisional Officer, and thereafter pursued until regularised or explained satisfactorily
- (c) That the Superintending Engineer should be given an opportunity of reviewing, month by month, in respect of each division, through the Objection Statement relating thereto.
  - (i) as soon after its occurrence as possible, each irregular transaction which cannot be regularised without his orders or those of a higher authority :

- (u) collectively, all irregular transactions which, unless there be further expenditure subsequently, can be regularised under the orders of the Divisional Officer himself, but regarding which no evidence of the issue of such orders has reached audit ; and
- (uu) such of the other points raised in audit as may be considered important or indicative of serious disregard of rule

The reports referred to in (c) (i) and (u) above should be confined to irregular transactions noticed in the accounts of the division audited during the month, though, in respect of each item reported, the total amount held under objection (including the amount of previous objections, if any) should be brought out in the report

The points referred to in (c) (uu) above need be reported at once to the Superintending Engineer only if the amounts involved are considerable, or the deviation from rule is serious, the ordinary rule is that matters falling under this category need be reported to him only when it is noticed that they are not receiving adequate or prompt attention from the Divisional Officer

742 In writing up Audit Notes, a distinction should be observed between (1) remarks and observations indicating errors of omission or commission, on the part of the Divisional Accountant, in the compilation, or preliminary examination of the accounts, and (2) points relating to the substance of the transactions brought to account. As far as possible, points for which the Divisional Accountant appears to be wholly responsible and points for which the disbursing officers or other executive officials are responsible, wholly or in part, should be recorded in separate sections of the Audit Note. Further details of the procedure for the preparation and disposal of Audit Notes may be prescribed by the Accountant General who may also prescribe the form for it. See also Articles 527 and 529.

743 All objections entered in the Objection Statement must be recorded simultaneously in an Objection Book, Form 75, the general instructions in Article 771 being observed. Of the objections entered in the Audit Note, only those should be brought on to the Objection Book for which the maintenance of a money value record is necessary; *vide* Articles 725 to 727. Such items should be marked "Obj." in red ink in the Audit Note, so that, when they are cleared, on the return of the Audit Note, the need for making the adjusting entry in the Objection Book may not be overlooked or, if the Accountant General prefers, a money column may be inserted in the form of the Audit Note

744 As soon as they have been passed by the Gazetted Officer, the Objection Statement and the Audit Note should be sent to the Divisional Officer for his explanations and replies, the latter to be returned direct and the former through the Superintending Engineer who will add his comments and orders (*vide* paragraph 107 of the Public Works Account Code), which the Audit office should invariably quote in the forwarding endorsement on the Statement.



### Objection Statement.

745 The Objection Statement is divided into two parts :—

I.—Objections regarding estimates and appropriation for works.

II—Miscellaneous objections

746. In Part I, only objections of the following main classes should be registered, the entries of amounts being made in the separate money columns provided for the purpose :—

- (1) Want of sanctioned estimate, (2) Excess over sanctioned estimate, (3) Want of appropriation, and (4) Excess over appropriation. The first entry in this part should be in respect of the total amount of objection outstanding in the Objection Book under each of the four classes named, and it should be made in red ink, thus—

Total up to date amount of expenditure held under objection on these grounds, including that pertaining to works detailed in this part.

NOTE.—Within a limit prescribed by the local Government, expenditure on repairs should not be placed under objection for want of appropriation during the first few months of the financial year—see Rule I under paragraph 115 of the Public Works Account Code

Then should be set forth objections of these four classes noticed in the audit of the accounts of the month to which the Objection Statement relates, and in doing so, objections which are still within the powers of the Divisional Officer to remedy may, with advantage, be set out together at the commencement, preceded by the following remark made in red ink in column 3 of the form :—

List of works the progressive expenditure on which has not yet exceeded the limits of the powers of the Divisional Officer to sanction on an estimate, or pass as an excess, as the case may be, but regarding which no intimation of the sanctions or orders of the Divisional Officer or higher authority has reached the Audit office.

Next should be detailed, under another red ink heading, all other objections of these four classes, i.e., objections which it is definitely known cannot be removed without the orders of the Superintending Engineer or higher authority.

747. Objections of the classes "For want of estimate" and "For excess over estimate" may not always be indicative of irregularity on the part of the disbursing officer, as he may be acting under the orders of superior authority. To distinguish between objections for which he is personally responsible and those which should not be booked against him personally, these two heads may be suitably sub-divided into two each, if the Government concerned desires this distinction to be brought out in any reports or statistics of objections.

748. Part II deals with all miscellaneous objections not entered in the Audit Note. In this part, objections should be divided into two classes—(1) vouchers awaited, and (2) other items—, a money column being reserved for each. The first entry, which should be in red ink, should be as follows :—

Total amount of objections awaiting adjustment including those relating to the items detailed in this part.

Below this should be detailed the items to be reported specially ; those, if any, relating to previous months' accounts should be shown separately from those arising out of the accounts of the month to which the Objection Statement primarily pertains, and necessary particulars of each objection should be stated concisely, but clearly, in the column provided for the purpose

1. In the case of " vouchers awaited," the number as well as the amount of vouchers not received in audit should be stated, and the objections relating to the accounts of one month should be kept distinct from those connected with the accounts of another, *vide* Article 762.

2 In respect of unsettled objections of previous months which may be included in the Objection Statement under Article 751, the particulars of the objection should include a brief history of the objection itself. An entry in the money column will be necessary only if the money column of the Objection Book is written up, *vide* Articles 725 to 727

749. The amounts of objections when entered in the money columns may be expressed in the nearest rupees

750. The last three columns of both parts should be left blank—the first two for the explanation of the Divisional Officer, and the remarks of the Superintending Engineer, respectively, and the last column for noting, on the return of the Statement, the action taken in the Audit office on reviewing the Statement (Article 754).

### Watch over Objections

751. In respect of individual objections entered in the Objection Statement, the Audit office will exercise the necessary watch through the Objection Book, which should, therefore, be closely reviewed by the Superintendent and the Gazetted Officer when reviewing and passing the Monthly Account. Delay in settling an objection or circumstances which have come to light since it was raised may warrant its report to the Superintending Engineer even though such action was not originally taken. Such objections should be brought to the notice of that officer, either through the Objection Statement then going out or otherwise. Items which have remained unsettled in spite of two or more reports to the Superintending Engineer, or are otherwise serious or important, should be reported specially to higher authority.

752. Advances and advance payments which have been made under proper authority, and debts due to Government which do not indicate any financial irregularity, should not be placed under objection or entered in the Objection Book with the object of watching recovery or adjustment otherwise. The realisation of such assets is watched separately through one of the accounts prescribed in the Public Works

Account Code or this Code, and an entry in the Objection Book is necessary only when there is a real objection, *e g.*, for want of sanction, for want of necessary certificate, and so on

753. Each auditor is responsible that objections which arise out of (1) the audit of periodical returns, and (2) the audit inspections of Public Works offices, are duly brought on to the Objection Book, before the objections are intimated to the Divisional Officers concerned, in all cases in which the maintenance of a money value record of the objections is necessary ; see also Rule 2 to Article 715. He should further see that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 518) are duly entered in his own Objection Statement before despatch, unless a separate Objection Book is kept up by the other section.

754. Objection Statements, on return, should be reviewed by the Gazetted Officer who, if necessary, will make a further reference, by letter, to the Superintending Engineer, or address higher authority, before filing the Statement. Any sanctions or orders recorded by the Superintending Engineer or the Divisional Officer on an Objection Statement should be scrutinised and noted, as soon as possible, in the Works Audit Register, and any objection removed thereby should, at the same time, be adjusted, *vide* Article 764.

1 It should be seen that the explanation and replies of the Divisional Officer are signed by himself and not by the Divisional Accountant, and that if a statement contains a sanction or order which is to be the authority for removing an objection or admitting a transaction in audit, the sanction or order, as the case may be, is signed by the competent authority

\* 755. A suitable register should be maintained in the Works Audit Department for watching the prompt disposal of Objection Statements and Audit Notes. The Superintendent should review this register weekly and take any action that may be necessary, and at least once a month the register should be laid before the Gazetted Officer.

1 Office copies of Audit Notes may be dispensed with if the original documents are written up legibly and do not contain many corrections and office notes.

756. It should be remembered that the Objection Book has no corresponding ledger head in the accounts, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry in the book being nothing more than a reminder that it has only been provisionally adjusted. The auditor and the Superintendent will be responsible that all entries are made with due care, so that the book may at all times represent a complete and accurate record of all objections raised, of their clearance effected on receipt of the necessary order, explanation or information, and of the balances outstanding.

### Objection Book.

757. The objects of the Objection Book Form 75, are (1) to maintain, separately for each division, a continuous record of the objections and clearances of items placed under objection during and to end of each month, (2) to afford a ready means of reviewing the outstanding objections, and (3) to facilitate the compilation of such statistics of objections as may be required from time to time.

758. Objections connected with the settlement of Exchange Account transactions should not be entered in the Objection Book, as a separate book is provided for them.

759 A set of pages of the Objection Book should be reserved for each distinct class of objection of which a separate record may be required for any purpose. The main classification of objections is given in Articles 745, 746 and 748. The head "Miscellaneous" is usually broken up into a number of convenient parts (one of which will always be "For want of vouchers") according to local requirements, *e.g.*, "For want of sanction to special charges," "Overpayments and short recoveries," and "Delays in the adjustment of debts due to Government" In cases in which audit is required to see to the existence of the necessary administrative approval to works (*vide* Article 545 and 546), it will be necessary to open two more heads, *viz.*, (1) For want of administrative approval, and (2) For excess over administrative approval

760 A set of pages of the Objection Book should be reserved for keeping notes of overlapping objections (Articles 728 and 729).

### Registration of Objections

761 Under each head, the objection relating to each distinct transaction should be treated as a separate item, and a serial number should be assigned to it. When the collective expenditure on a work or an object of expenditure is placed under objection, the whole work or object should be treated as one item. In the case of works, etc., the transactions relating to which are of a progressive character, all subsequent objections should be held as relating to the same item, unless the nature of the objection necessitates its registration as an objection of another class

762. The amount placed under objection during the month on any item should be noted against it in black ink in the appropriate column of the month concerned, and below this entry should be noted in green ink (as the denominator of a fraction the numerator of which is the entry of the amount placed under objection during the month), the progressive total of the amounts placed under objection to end of the month. In the case of objections classed as "Miscellaneous" full particulars of the objection should be placed on record. In the case of items, for which the money columns are not required to be filled in (*vide* Articles 725 to 727), the auditor will set his initials in the amount column of the month in which it has been placed under objection. The postings of all items objected to should be verified by the Superintendent at the time of his concurrent review of the accounts of the month, and, in token of this, after the entries of the month have been abstracted he should initial the entries in the abstract (*vide* Article 765).

1. If, in the case of any objection the money value of which was not originally recorded, it transpires subsequently that it should be recorded, the total amount under objection at the time of the discovery should be entered against it in the money column of the current month, with a suitable explanation in the column of Remarks, which should be attested by the Superintendent

2. Objections regarding "Vouchers awaited" should be recorded in the Objection Book as two items, viz., (1) number of awaited vouchers, and (2) amount of awaited vouchers, the objections pertaining to the accounts of different months being shown under different groups. The numbers may be written in red ink or otherwise distinguished, so that they may not be included in the amounts when making totals.

### Clearance of Objections.

763. An objection should be removed as soon as the necessary sanction, voucher, or document is received, or when the audited accounts show that the expenditure under objection is written back or recovered, or when the delay, defect or doubt, as the case may be, has ceased to exist or has been explained. The removal of an objection should be indicated in the Objection Book by an entry of the amount adjusted in the column "Amount cleared" for the month following that of which the accounts were last audited, the progressive total of the adjustments being also noted, at the same time, in the manner prescribed for posting the amounts placed under objection. In the case of items, for which the money column of the objection was not filled in, the adjustment should be indicated merely by the initials of the auditor in the column for the month concerned. As a precaution against error, a red ink line should be drawn across the page in all the remaining columns. In the case of objections classed as "Miscellaneous," (*vide* Article 745), the reference to the order, account, voucher or other document on the authority of which the objection has been removed should also be noted in the column provided for the purpose.

1. Brief notes of, or references to, all correspondence or other action taken towards clearance of any objection should be kept in the column "Remarks" of the Objection Book.

764. All entries regarding the adjustment of objections should be attested by the Superintendent. In respect of objections removed by sanctions and orders, or by accounts, vouchers or other documents the examination or acceptance of which can be completed without waiting for the audit of a Monthly Account not yet received or audited, the Superintendent will be responsible that the adjustment is effected without delay and that the adjustment entry is attested by himself at the same time as the sanction or order, if any, is noted in the Works Audit Register (*vide* Article 754). Adjustments dependent upon the receipt or audit of a Monthly Account should be made as soon as the awaited event takes place.

### Monthly Closing.

765. After the Superintendent has completed the concurrent review of the accounts of a month (*vide* Articles 523 to 525) all entries in the columns "Amount placed under objection" and "Amount cleared" for the month should be totalled, separately for each class of objections, and a general abstract should be prepared in a separate section of the Book. The Superintendent should examine and initial this abstract.

1. The progressive totals of each class of objections should be carried forward from month to month and the unadjusted balance from year to year, but in respect of objections relating to appropriation, see Articles 766 and 767.

### Annual Closing.

766. The Objection Book should be closed annually and the balances of outstanding objections (except those in respect of appropriations, *vide* Article 767) should be carried forward to the following year's Book, the entries being attested by a member of the superintending staff. In the Objection Book of the new year, all such items should be noted (in relevant groups) in a separate section thereof. If the outstanding balances thus brought forward relate to two or more years, the balances of each year should similarly be registered in a separate section. This action, however, cannot be completely taken until the Supplementary Account of the year has been audited, but it is permissible without waiting for this event to transfer to the new year's Objection Book such items of the old book as may be affected by the accounts of the new year audited before the Supplementary Accounts. The Superintendent is, however, responsible that corrections, if any, due to the Supplementary Account are carried out neatly in the new Objection Book, in due course, by *plus* or *minus* entries, as the case may be, made with suitable remarks.

767 Unsettled objections for (1) "want of appropriation" and (2) "excess over appropriation" should not be carried forward to the new year's Objection Book, but the Gazetted Officer in charge should see that necessary action has been taken in accordance with Articles 736 to 738.

### Quarterly Reports to Government of India.

768. The Accountant General should submit to the Government of India in the Department of Industries and Labour (Public Works Branch) by the end of the month following each quarter a consolidated statement in duplicate in respect of works expenditure, showing all outstanding objections which require the orders of the Government of India or the Secretary of State for their clearance. The following instructions should be observed in preparing this statement —

- (1) The total expenditure on the project as a whole, whether incurred in one or more divisions, should be stated, and not that on individual working estimates. When a project extends over more than one Audit circle, the Audit Officer of the circle in which the bulk of the expenditure on the project is to be incurred should obtain from the other Audit Officers all information, relative to their portions of the project, necessary for reporting the irregular expenditure.
- (2) The total amount of sanctions to working estimates of the project and the provision sanctioned for the project as a whole should be stated in all cases where it is necessary to indicate that the local Government has exceeded its powers of sanction. The submission of this report to the Government of India will not dispense with the action which the Accountant General should take towards clearance of objections; *vide* Article 721.
- (3) The month and the year, from which each item is outstanding should be noted in this statement.

## Chapter 42.—Objections on Other Transactions.

Objection Statement—		Adjustment—	
<i>Form and Preparation</i> . . . . .	763	<i>Adjustment Register</i> . . . . .	785
<i>Despatch</i> . . . . .	771	<i>Recoveries of Overpayments</i> . . . . .	790
<i>Disposal and Return</i> . . . . .	772	<i>Closing of Objection Book</i> . . . . .	794
<i>Auditor's Responsibility</i> . . . . .	773	<i>Broadsheet of Advances and Suspense</i> . . . . .	795
<i>Retrenchment Slip</i> . . . . .	774	<i>Broadsheet of Departmental Adjusting Account</i> . . . . .	795-A
Objection Book—		<i>Watching and Testing—</i>	
<i>Form and Contents</i> . . . . .	776	<i>Abstract of Objections</i> . . . . .	796
<i>Advances Recoverable</i> . . . . .	778	<i>Review of Objections</i> . . . . .	797
<i>Suspense Account</i> . . . . .	781	<i>List of Outstandings</i> . . . . .	798
<i>Items adjusted but awaiting Clearance</i> . . . . .	783	<i>Combination of Objection Statement and Objection Book</i> . . . . .	799
<i>Service Payments for Recovery</i> . . . . .	784	<i>Annual Review of the Working of Treasuries</i> . . . . .	800

## Objection Statement. . . . .

*Form and Preparation.*

769. In most cases audit objections should be intimated direct to the disbursing or other responsible authority in special printed audit memoranda and other half-margin forms. The Treasury Officer should be addressed only when recoveries have to be ordered, or in respect of objections for the removal of which he is directly responsible. Such intimations, together with important treasury irregularities and directions or enquiries arising out of accounts, should be sent to him through Objection Statements (Form 76). The district auditor should have before him, at the time he deals with the accounts or vouchers, the requisite Objection Statements, special printed audit memoranda and other half-margin forms, and should write these up, as each point requiring notice becomes evident during the course of his inspection of the accounts and audit of the vouchers. All objections, whether communicated direct to responsible authorities or to the Treasury Officers, should be entered in the Objection Book. A Check Number Book should be kept up in each audit section showing the issue, return and disposal of these audit memoranda and half-margin forms.

## No. 97.

Page 297, Article 769—

(i) Insert the following as "Note 2" below this Article *numbering the existing Note as Note 1* :—

NOTE 2.—Printed audit memoranda and other half margin forms should be dealt with in the same manner as the objection statements.

(ii) Substitute the word "auditor" for the words "district auditor" in line 8 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 97, dated the 1st June 1936.]

770 There should be two Objection Statements for each month,—one having reference to the first schedules of payments (which ought to reach the Treasury Officer before the end of the month, so as to guide him in his next month's payments), and one to the second schedules and the Cash Account, and the auditor will be responsible for seeing that the objections which arise upon that part of the audit work which he has transferred to another section of the office (Article 204) are duly entered in the statement before despatch, unless a separate Objection Book is kept up by the other section

The Accountant General may at his discretion arrange in order of time, in connection with the first schedules of the completion of the work, to be delayed beyond the 10th of the following month. Important objections, however, continue to be sent out as soon as they are detected. The Accountant General, Central Revenues, is allowed 15 days extra for the completion of the work connected with the first Schedules received from those treasuries which are situated in remote localities

Receipts entered in the Objection Statement will, of course, have the second column (for number of voucher) blank. The words "and of the Cash Account" should be struck out of the heading of the Objection Statement on the first Schedules

#### *Despatch.*

771 Each Objection Statement will go out in original, under the signature of a Gazetted Officer, after the review of audit and objections prescribed by Articles 209 to 212. Before despatch (which must not be delayed) the objection must be neatly posted into the Objection Book (Form 78) by the ~~district auditor~~. Each Superintendent should keep a memorandum book for note of the Objection Statements which he passes, should daily ascertain from the despatcher that all have gone out, and should take precautions to secure the entry in the Objection Book of all the items in the passed statement, whether or not their amounts are carried into any money column

#### *Disposal and Return.*

772 The return of the Objection Statements must be watched for with equal care. They are due to be returned a fortnight after receipt by the Treasury Officer, and he should not be allowed to keep them back on the ground that one or two of the objections require further enquiry. These can be extracted for separate disposal, while the other items are replied to. The orders enforcing the Treasury Officer's duty in the matter of objections are very peremptory (see Articles 19 and 20, Civil Account Code, Vol I); and the Accountant General must remember that he is responsible for seeing that the Treasury Officers carry out his instructions.

#### *Auditor's Responsibility.*

773 The ~~district auditor~~ is responsible for the prompt disposal of the Objection Statement when returned, and when a recovery is ordered, or a sum is charged under Advances Recoverable at the personal debit of a named Government servant, he is responsible for following up the item and watching its recovery. Though the Government servant concerned be transferred to another ~~district~~, the item will not be removed from the



Objection Book of the old to that of the new ~~department~~, but a note of the transfer will be made, it will, of course, be noted on the Last-Pay Certificate by the Treasury Officer whom he leaves, and may also, with advantage, be notified by an octavo slip to the one who will pay him in future. On the occasion of a transfer of a gazetted officer against whom an order of retrenchment has issued, the gazetted officer's auditor (if the bills are audited by a separate group) should ascertain what amount is still outstanding, and should despatch the slip of warning to the new Treasury Officer.

1 If it be necessary to make a recovery from a Government servant who has passed under the jurisdiction of another Accountant General, warning should be given on the Last-Pay Certificate or by a special letter if the certificate has already issued. In such cases the objection should be entered in the Objection Book, but with a note that requisition for recovery has been sent to the new Audit office.

### Retrenchment Slip.

774. When it is considered necessary to order the recovery of any erroneous payment, the Accountant General should send warning to the Government servant or the head of the office concerned by a slip in Form 77, in which the ground of the retrenchment should be clearly stated (an advice being invariably sent to the Treasury Officer at the same time). This slip will give the Government servant retrenched an opportunity of forwarding to the Accountant General an explanation which may cause the recovery to be dispensed with. The withdrawal or modification of an order for recovery should be communicated both to the Treasury Officer and the Government servant concerned.

1. The procedure for obtaining compliance with orders of recovery in cases in which difficulties may arise is stated in Article 158

775 On similar slips should be notified short payments or over-deductions they should be noted, too, for future guidance in the Objection Statements, but need not be entered in any money column of the Objection Book, for the Audit Department has done its duty when it has warned a Government servant that he has a further claim, and cannot compel him to prefer it.

### Objection Book.

#### *Form and Contents.*

776. The Objection Books (of which there must be one for each treasury or Departmental Account) are the permanent office record of entries which have been made in the Objection Statements prepared upon the examination of each schedule of payments and of the cash account. But, besides these objections, they contain also note (1) of all amounts charged under Advances Recoverable, (2) of all amounts credited or debited to Suspense, and (3) of items adjusted but not cleared, even though not objected to. They are in Form 78, having the heads noted hereunder, of

which the first two have corresponding ledger heads, and the others have not. Entries pertaining to two months' accounts should not be entered on the same page.

Advances Recoverable.

Suspense Account—

Receipts.

Charges.

Items adjusted but awaiting final clearance

Service payments for recovery

1. When the Gazetted Officers' bills or other classes of bills are audited by separate sections, separate objection books may be kept in those sections

2 For objections in respect of appropriation audit see Article 737.

777 The amount of entries which may not require action by the Treasury Officer, though noted for his future guidance (*e.g.*, overcharges of fund subscriptions or income-tax), should not be posted in any money columns, and the money columns under "Mode of adjustment" may be scored through.

### *Advances Recoverable.*

778. Under "Advances Recoverable" will appear moneys advanced for miscellaneous purposes under special authority and recoverable in cash, and sums overpaid on vouchers other than those for service payments. Neither loans to municipalities or private persons made under orders of the central or local Government and bearing interest, nor advances to cultivators (*takavi*), nor advances for rest-camps (*bardasht-khana*), nor permanent advances, nor special classes of advances need appear here, as they are recorded in separate registers. Payments made on account of Government expenditure must *never* be held under "Advances Recoverable," on the ground that further proceedings in audit are necessary for their final admission; the head will cover only items which are, from their inception, debts due to Government by assignable individuals, recoverable either in cash or by deduction from personal pay and allowances. Personal pay and allowances of any kind in respect of an assignable period paid before they are due are charged to the same head as when paid after they are due.

1 If large or frequent advances are made under the operation of any general rule, the Accountant General should arrange a special procedure for their audit, observation, and recovery

2 Advances for compensation for land should be debited to "Advances Recoverable" and retained under that head until receipt of vouchers in Form C, CC, D or E (vide Appendix 7 to Civil Account Code, Volume I), when the amounts should be transferred to the debit of the department concerned

779. This column will show also advances made elsewhere (Article 245) and advances which enter through formal transfers in account; the entries will thus differ from those of the Classified Abstracts by the amounts of these two classes, though the provincial total of the broad-sheet will agree with that of the Detail Books, including transfers.



(b) In the debit column will appear items of charge for which such particulars are not given as will enable the Audit office properly to classify them ; it is hardly necessary to say that a debit under this head so caused reflects discredit on the Treasury Officer concerned. If, however, the only point of doubt is whether a particular item of expenditure should be treated as Central or as Provincial, it should not be charged to "Suspense" but to a proper service head of account and shown as appertaining to the Government which actually incurred the expenditure. If it be subsequently decided that the expenditure should be finally recorded against another Government, the correcting adjustment will be made in the accounts of the year in which the decision is taken unless it was anticipated and provided for in the grant of the previous year, the accounts of which have not been finally closed.

782 Further, the debit column, will accommodate charges written back on disallowance from Accounts Current, yet not susceptible of final adjustment against some other head.

### *Items adjusted but awaiting Clearance*

783 The third head will contain those items to which technical objection is taken, unexplained receipts [see Article 781 (a)] payments on abstract contingent bills not covered by countersigned bills, and in fact all items which cannot be finally admitted in audit. It will be observed that this column has no corresponding ledger head, and consequently any item which appears in it must have been taken to some prescribed head of account, the entry here being nothing more than a reminder that it has only been provisionally adjusted.

1. If extract registers of deposit receipts do not arrive in time for audit before closing the Objection Book, the amount shown in the Cash Account should be noted in the third column of the Objection Book, but no entry need be made in any money column. When registers of payments are not forthcoming, their amounts should be dealt with in the same manner. Particular care must be taken to write off these objections when the registers are received.

2. Cash remittances, even though a complete voucher is absent, should not be entered in the Objection Book at all, as a separate register is provided for them. Deficiencies in such remittances will, however, come in the ordinary course into the Objection Book as "Advances Recoverable."

3. An item of temporary advance of postage stamps (*vide* Article 320 of the Civil Account Code, Volume II, 8th edition) appearing in the *plus* and *minus* memorandum should be promptly entered in the Objection Book, in the column "Items adjusted but awaiting final clearance," the objection being removed when the advance is adjusted by an addition to the stock in the *plus* and *minus* memorandum.

### *Service Payments for Recovery*

784. In the last column will appear all sums taken against service heads for which orders of recovery have issued. For, when a payment is made on account of a completed service on a proper voucher, the fact of the payment is not altered because some portion of it may have been

overpaid. The payment must be accepted, and must be recorded as a charge against the grant for which it was made ; but at the same time it should be recorded as under objection.

1. The amount of gratuity to be refunded by a person re-employed (Civil Service Regulations, Article 511) should be noted in the audit register for recovery. Recoveries will be credited to the Government (or Governments) which had met the charge on account of the gratuity. The fact of the complete refund of the gratuity should also be noted in the History of Services or in the Establishment Returns, according as the person concerned is a gazetted or a non-gazetted Government servant.

2. Those advances made in England to Government servants, which are treated as final charges in the Home accounts, should be noted in this column for recovery.

## Adjustment

### *Adjustment Register*

785. As the objectionable items are adjusted in whole or in part—

Advances, by credit to Advances Recoverable ,

Suspense, by credit or debit to that head ,

Uncleared items, by being cleared ,

Service payments for recovery, by recovery or by removal of the objection ,

the adjustment is to be posted in the Adjustment Register (Form 79), and also against the original item in the Objection Book

786. The mode of adjustment adopted with reference to each item will be shown in the column "How adjusted," and the Superintendent or Assistant Superintendent will initial each entry in proof of his having examined and found it correct in every particular.

1. If an advance or suspense item charged in district or department A is recovered in district or department B, the adjustment of it must be recorded in the Adjustment Register and Objection Book of district or department A only. This is another source of difference between the Objection Book and the Classified Abstract—*vide* Article 779.

787. In the Objection Book in the columns of *amount* under "Mode of adjustment" will be entered each successive fragment disposed of ; each entry in the Adjustment Register must have its distinct answering entry in these columns and both entries will be initialled by the Superintendent at the same time

1. In the case of objections against which no amounts are entered in the money columns of the Objection Book, no entries should be made in the Adjustment Register

2. The entry in the Objection Book of each adjustment may be certified by the initials of the Superintendent, provided that the entry is made in the Adjustment Register clearly and in all cases in which the order communicating the objection has not been fully complied with on the authority of an order signed by the Gazetted Officer in charge the Gazetted Officer will, of course, review, not only the Objection Book, but also the Adjustment Register at frequent intervals

788 If, in the case of items awaiting clearance, a real objection is afterwards found to exist (*e.g.*, recovery is ordered of part of the charge), only the part cleared will be entered, and the rest will still remain outstanding till disposed of. Care must be taken that the real objection when found is duly communicated to the Treasury Officer or other authority or Government servant, and noted in the Objection Book below the original objection or as a foot-note to it

789. But if the explanation of the items shows that it belongs to the "Advances Recoverable" or "Suspense" class (*e.g.*, a deposit repayment is objected to for want of a voucher, which, when it is received, turns out to be for a less amount than the charge), the item will be adjusted so far as regards the column "Awaiting clearance," but again be brought on the Objection Book, in the new month, under "Advances Recoverable" or "Suspense." Reference will be made both in the adjustment and in the new objection to the transfer entry by which the amount is charged to the new head

#### *Recoveries of Overpayments.*

790 Recoveries in respect of overpayment's made during the current year will be ordinarily adjusted by deductions from the current year's charge under the detailed head previously overcharged. Recoveries on account of overpayments in a previous year should be brought to account as receipts of the department concerned or, in the case of the departments not having a corresponding receipt head, should be credited to the major head XXXV—Miscellaneous.

791 If a recovery relating to an overpayment of the current year be made by short payment of an item chargeable to the same detailed head, no adjustment is necessary, the short payment and short charge in the Classified Abstract ~~and the Detailed Book~~ on the later voucher is a set-off against the excess payment and excess charge on the earlier.

792 Recoveries relating to overpayments of the current year which are made in cash or by short payment of items not chargeable to the same detailed heads as were previously overcharged, and all recoveries relating to overpayments of a previous year, whatever the mode of recovery, will be credited in the first instance to the suspense head "Recoveries of Service Payments" and appear under that head in the Classified Abstract ~~and the Detailed Book~~. Hence through the medium of the transfer book, they will pass to the credit of the proper heads in accordance with the rule in Article 790. There should be only one transfer entry each month for adjusting the recoveries of each ~~district~~

793 When an amount is outstanding for recovery against a Government servant and money is also due to him by the Government, but has remained undrawn for a considerable period owing to the death or resignation of the Government servant or any similar cause, the Audit Officer may adjust the amount due by the Government servant against the amount due to him by the Government, and thus clear the Objection Book. A bill from the head of the office should be called for in the case

of Government servants who do not prepare their own bills and a note of adjustment should be made both in the Objection Book and in the Audit Register.

### Closing of Objection Book.

794. After despatch of the Objection Statements on the second Schedules of Payments and the Cash Account, the money columns in the Objection Book should be totalled, the balance of the past month should be added, the totals of adjustment should be made in the Adjustment Register and entered in the Objection Book, and the balances struck. The Superintendent will sign the certificate at the foot of the page or last page of the Objection Book for each month, which will be closed and balanced on the 29th of the following month.

1 The difference between the totals under "Advances Recoverable" in the Objection Book and in the Classified Abstract is explained in Article 779. In the same way the totals under "Suspense" differ by the items written back on disallowance from Accounts Current (Article 782). There will also be differences when an item adjusted in the accounts of one district or department is entered in the Adjustment Register of another (see Note 1 under Article 786). The Superintendent will sign the certificate after personal inspection of the Adjustment Register of the other district or department.

2 The outstanding balance in each column of the Objection Book is to be carried forward from month to month and from year to year.

3. The Accountant General, Central Revenue, is allowed one month extra for closing his Objection Books, which should be closed and balanced on the 29th of the second month.

4. The due date for closing the objection books relating to Forest Accounts is the 6th of the second month following that to which the accounts relate.

### Broadsheet of Advances and Suspense

795. A broadsheet in Form 80 is maintained of the debits, credits, and balances under the heads "Objection Book Advances" and "Objection Book Suspense Account". The debits and credits are posted monthly from the Objection Book and Adjustment Register, and their Provincial totals are agreed monthly with the postings in the Ledger and the broadsheet submitted to the Gazetted Officer in charge for inspection. The opening balances are brought forward from the past year's broadsheet after the correct balances are worked out in it in the column for March final as stated in Article 780. The monthly balances in the new year's broadsheet can then be struck, and will agree with the ledger balances month by month.

As the original entries under Suspense Receipts are wholly unconnected with the original entries of charges under Suspense, there should be one broadsheet for Suspense receipts and one for payments.

All the balances shown on the broadsheets of Advances and Suspense should, for purposes of verification and control, be resolved quarterly into the items of actual transactions, which should be reviewed by the Gazetted Officer.

1. The general accounts of Advances Recoverable and Suspense upon the Ledger should be broken up into as many detailed heads as are convenient for the purposes of audit and account. One of these heads should be "Objection book Advances" or "Objection-book Suspense Account," and the balance of it should be agreed with that of the broadsheet made up as prescribed in the rule.

### Broadsheet of Departmental Adjusting Account.

**795-A** For each detailed ledger head subordinate to the suspense head "Departmental Adjusting Account", the departmental auditor will maintain a broadsheet of debits and credits in Form 80-A. The original entries in the broadsheet should be posted monthly from the schedule of receipts and the second schedule of payments of each treasury, and from the suspense slips representing items transferred from other sections. The adjusting entries, which will be *minus* credits or *minus* debits, should be posted from the departmental abstract and the differences worked out. The *net* total difference for the audit circle should be agreed with the postings in the ledger and a memorandum of reconciliation prepared as shown in Form 80-A wherein the progressive difference from the beginning of the year will be resolved into the individual items of which it is composed. The Superintendent will then sign the certificate at the foot of the broadsheet, which should be submitted to the Gazetted Officer in charge, with the memorandum of reconciliation, not later than the 10th day of the second month following the month to which the broadsheet relates.

*Note*—If the number of suspense slips received in a section be sufficiently large, a receipt register may be maintained in a suitable form, and the total amount transferred through the suspense head as worked out in that register may be posted as a single original entry in the broadsheet.

The Gazetted Officer and the Superintendent should exercise special care to see (1) that the adjustment of the credits and debits to the Departmental Adjusting Accounts is not neglected (2) that the clearance is effected in the accounts of the month to which the transaction relates and (3) that in any case no difference is allowed to remain unadjusted for more than one month.

### Watching and Testing

#### *Abstract of Objections*

**796** An abstract in Form 81 must be attached to each Objection Book. The previous year's balance posted in the first column on the opening of the book will be the preliminary balance in last year's abstract as detailed in the list prescribed in Article 798. Later on, this will be corrected in red ink into the March final balance as worked out in last year's Objection Book and Abstract of Objections. The other entries in the first column will be made at the closing of each month. The adjustments of each month should be distributed over the *net* totals of objection from the information in the Adjustment Register, and posted in the proper line at the time of closing the book for the month.

#### *Review of Objections.*

**797.** It is the duty of the Gazetted officer concerned to watch carefully all outstanding objections. Every item left unsettled for three months should be entered in Part I of a register of outstanding objections. When an item has been outstanding for six months it should be transferred to Part II of the same register. A summary of all correspondence relevant



## Page 307, Article 797—

*Insert the following as a "Note" below this Article:—*

"NOTE:—If the results of the review enjoined by Article 795 are satisfactory as disclosing very few items the Accountant General may at his discretion dispense with the review of outstanding objections through this register and have the individual items entered in the quarterly analysis."

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 122, dated the 1st October 1936.]

## No. 104.

## Page 307, Article 798—

*Insert the words "or department" after the word "district" in lines 1 and 5 of this Article.*

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 104, dated the 1st June 1936.]  
 brought out at the bottom of the column for preliminary balance in the abstract prescribed in Article 796 in the Objection Book, and the comparison should be made and initialled by the Superintendent after agreement of the advances recoverable and suspense balance with the March preliminary balance in the broadsheet mentioned in Article 795

The list should be inserted in the new Objection Book as part thereof

NOTE—The list may at the discretion of the Accountant General be made up after the close of the March final accounts (see Article 780, Rule 2), and the procedure described in this article suitably modified

### Combination of Objection Statement and Objection Book.

799. An alternative plan by which the Objection Book is replaced by the file of original Objection Statements on their return from the treasury has been tried with success in some Audit offices, and it may be adopted by any Civil Audit office at its option.

The Objection Statement is drawn out in Form 82, which adds to the ordinary Objection Statement the adjustment columns of the Objection Book. It also contains on the final sheet of the objections on the second Schedules of Payments the closing entries of the Objection Book.

As under this plan the Objection Statement must contain all the objections hitherto entered in the Objection Book, even objections for want of detailed bills and those communicated to the officials concerned by separate audit memoranda should be included in it.

1 This scheme need not be applied to objections raised by Special Audit Branches (e.g., Gazetted and Pension Audit), or by the Account Current Branch where district arrangement is not observed.

Every adjustment should be recorded at once in the Adjustment Register and also in the Objection Statement. If, however, any adjustment cannot be entered simultaneously in the latter owing to its not having been returned by it, should be placed against the item in the record may be copied into the

The Abstract of Objections (Form 81) will be maintained under this alternative plan also. This abstract and the Adjustment Register will be closed on the 29th of the month, as laid down in Article 794. The closing entries will be made in the final sheet of the objections on the second Schedules of payments on its return from the treasury.

---

**Annual Review of the Working of Treasuries.**

800. If the local Government so desires, the Accountant General should submit annually to the local Government a review of the working of treasuries, in such form as may be settled locally. This review should not, however, deal with the matters now under the control of the Controller of the Currency, as the local Government should, if necessary, obtain such information from the Deputy Controller of the Currency concerned.

.

No. 35.

Page 309—

Substitute the words "Audit Reports" for "the Report of the Audit Officer thereon" wherever the latter occur.

[Audit Code, Vol. I, 1st Edn. (2nd Rev.), No. 38, dated the 1st October 1935]

801 to 829. Deleted. *(The Audit Officer thereon contained in Appendix 16.)*

## PART VII.

# INSPECTIONS.

830 Inspections of Public Works Offices and treasuries are conducted in accordance with the instructions given in Chapters 44 and 45. If in addition to these instructions, any detailed or supplementary instructions are considered necessary for the guidance of the inspecting officer, such instructions should be prescribed in the local manuals, *vide* also Article 872. The use of any form of questionnaire is prohibited. The inspecting officer will remain responsible for the efficiency of the inspection work as a whole, though in accordance with the local instructions or local usage, some of the items of work may be entrusted to the subordinate staff.

### Chapter 44 — Inspection of Public Works Offices.

Introductory . . .	830-A	Review of Divisional Accountants' Audit . . .	835
Objects of inspection . . .	836	Arrears . . .	856
Test-Audit of Accounts of one Month . . .	837	Advice to Departmental Officers . . .	857
General Examination of Accounts . . .	843	Inspecting Officers' Reports . . .	858
		Disposal of Reports . . .	862

### Introductory.

830-A. The Accountant General should arrange for the inspection and test-audit of the accounts of each Public Works division, at least once a year, by a gazetted officer of his establishment.

1 Junior gazetted officers with less than five years' service should ordinarily not be entrusted with this work, otherwise than as assistants to a senior officer.

831 The inspecting officer should be assisted, at the inspection of each divisional office, by a staff adequate to complete the inspection of any office, the work of which is not exceptionally heavy, within six days. The staff must comprise at least one experienced accountant. Inspection work is important and requires special qualifications and the staff should be carefully selected.

832 The work of test-audit and inspection should ordinarily be conducted at the headquarters of the Divisional Officer, but it is open to the Accountant General to require the account records of a few sub-divisions or subordinate offices, every year to be inspected in the offices concerned.

1. In the United Provinces, each district office of the Buildings and Roads branch is required to be inspected at least once in two years. This inspection does not, however, dispense with the necessity of the test-audit, at least once a year, of the accounts of the entire division, *vide* Article 830 A. Subject to this requirement, the actual distribution of the work to be done at the inspections of the divisional office, and of the district offices subordinate to it, is left to the Accountant General.

2. The inspection of a district office of the Buildings and Roads branch in the United Provinces, or of a sub divisional or subordinate office in any province, may be entrusted to an experienced Senior Accountant, if, at the time of the inspection, the officer in charge of the office inspected is not a gazetted officer

833 The Divisional Officer should be given sufficient notice of the probable dates of inspection and requested (i) to obtain the necessary books, papers, etc., which should be specified, from his subordinate offices, and (ii) to be present at his headquarters (*vide* paragraph 104 of the Public Works Account Code) to meet the inspecting officer in time to discuss the results of the inspection with him.

1. In the case of many records, a general scrutiny has to be applied to all entries made therein since the date of the previous inspection. In some cases, it may be sufficient to require the records of a shorter period to be produced, in others, it may be desirable to ask for the production of documents covering a longer period, e.g. Works abstracts for a few works. Again, it may be advisable to name certain records specifically, e.g. a number of measurement books selected by reference to audited vouchers. The records required for production should be selected by the Inspecting Officer himself, care being taken not to disclose the name of the month, the accounts of which it is proposed to test-audit, nor to specify (without simultaneously naming a few other works) the works the accounts of which are to be examined in detail.

If important records are not produced at an inspection, every possible step should be taken to obtain their production. If such efforts are unsuccessful, the omission should be specifically mentioned in the report and such records should be obtained for examination in the Audit Office if such examination be deemed necessary.

2. Whilst it is desirable to give Divisional Officers enough time to collect the necessary records, the notice of the inspection should not be longer than is necessary for the purpose. The tour programmes of Inspecting Officers should be treated as confidential until the notice of the inspection is actually addressed to the Divisional Officer concerned.

3. The provisions of this Article do not apply to cases in which the Accountant General deems a surprise visit to an office, by an Inspecting Officer, necessary. In such cases the procedure to be observed for avoiding inconvenience to the office concerned (*vide* Rule 13 of the Auditor General's Rules) will be determined by the Accountant General.

834. The undermentioned documents should be supplied to the Inspecting Officer from the Accountant General's office —

A complete set of the audited accounts for one month, with schedule dockets and vouchers, and also foils of paid cheques relating to the accounts of that month

If the local Government, under Rule 2 to Article 77, Civil Account Code, Volume I, has authorised the non-submission to audit of the journals of lower subordinates and members of the petty and irrigation revenue establishments—one or two Abstract Travelling Allowance Bills, C. A. C Form 13, of the division cashed during any month at the treasury at which the Divisional Officer is authorised to present establishment bills.

The last annual Account of Interest-Bearing Securities.

The last Half-Yearly Register of Stock, and Register of Tools and Plant, if still in the Accountant General's office.

A memorandum, signed by the Deputy Accountant General, of points noted from time to time since the previous inspection as requiring special attention or examination on the spot (*vide* Article 516), *e.g.*, delays in the clearance of any arrears in work or of any outstanding suspense or other balances.

835. The Deputy Accountant General should single out one major work, or two minor works, whether completed or in progress, for a complete analysis and examination of their accounts since commencement, and supply to the Inspecting Officer all Schedule Dockets (with vouchers) relating thereto

1 The Inspecting Officer will, however, be at liberty to analyse in detail the accounts of any other work or works, in case he finds this desirable on the spot but he should report his reasons to the Deputy Accountant General

### Objects of Inspection

836. The primary objects of this inspection are (i) to apply a test-audit to such accounts, vouchers, etc., as are not audited in the Accountant General's Office or as cannot be completely checked except at a local audit, (ii) to see that the initial accounts from which the accounts rendered by Divisional Officers are compiled, or on which they are based, are properly maintained in the prescribed forms, and (iii) to see that the Divisional Accountant posted by the Accountant General discharges his duties satisfactorily and is up to the mark

### Test-Audit of Accounts of one Month

837 All unvouched cash and transfer entry charges, as shown in the Schedule Dockets taken from the Accountant General's office, should be audited in detail. It is not sufficient that the total amount of such charges agrees with the total of the vouchers produced for examination. It should be seen (1) that there is on record a voucher correct in all respects, in support of each item of expenditure which is not required to be submitted to audit (*vide* paragraph 576 of the Public Works Account Code), appearing in the several Cash Books and the Transfer Entry Book, (2) that the charge is in order, (3) that it is traceable into the Schedule Docket concerned, and (4) that in the Schedule Dockets there are no items treated as unvouched charges, which should not have been so classed. It should be seen in particular that all the vouchers were checked by the Divisional Accountant at the proper time and duly cancelled, as required by paragraph 555 of the Public Works Account Code

838 The audited vouchers of the selected month, taken from the Accountant General's office should be examined to see (1) that the quantities paid for are traceable with the supporting details, in the records of measurement quoted in the vouchers, (2) that, in each case, the record of measurement itself is in order, (3) that the rates at which the several items of work or supply shown in a voucher were paid for, are in accordance with the terms and conditions of the relevant agreement, indent, or order, etc., and (4) that those terms and conditions had been duly sanctioned by competent authority before the liability was incurred, and are not open to any audit objection.

839. The foils of paid cheques brought from the Accountant General's office should be checked in detail with counterfoils, Cash Books and vouchers to verify that payments have actually been made to the persons entitled to them. The endorsements and acknowledgments of the payees on cheques should be intelligently examined to see whether they give rise to any suspicion of a fraudulent payment. The endorsements on the paid cheques should be connected with the quittance on the relevant voucher or vouchers, and *inter alia* it should be investigated whether any divisional employee figures in them. The Inspecting Officer may himself exercise the scrutiny prescribed in this Article or may entrust it to his staff. The fact of the necessary scrutiny having been exercised should be recorded in the office notes relating to the inspection.

Cheques which have been paid by the treasuries of another audit circle need not be obtained for the purpose of exercising the scrutiny prescribed in this Article unless the Deputy Accountant General directs otherwise.

NOTE.—The Accountant General may at his discretion prescribe that only a percentage of the paid cheques of the selected month should be checked as prescribed in this Article, the percentage to be prescribed should not, however, be less than 10 per cent.

840 (a) It should be seen next that, if any of the vouchers and transfer entries of the month, including those taken from the Accountant General's office, affect the Stock account, or the accounts of works, the charges or credits to those accounts are shown correctly under the appropriate sub-head or suspense account and in the Contractors' Ledger or the materials account concerned. If any charges relate to collection of road metal, the corresponding entries in the Road Metal Return should be traced.

(b) All transfer entries involving the rectification of errors should be examined to see (1) that the rectification was necessary and in order, and (2) that the original error does not disclose a defect in the system of accounting or indicate any financial irregularity.

841. The Stock accounts of the selected month should be examined to see that they are maintained in accordance with rule the points of special importance being (1) that the quantities of both receipts and issues have been correctly taken to account (2) that both receipts and issues are correctly valued, and (3) that the issues to works have been charged to the appropriate sub-heads or suspense accounts, and carried to the ledger or materials accounts concerned.

842 After the Works Abstracts of the month have been checked, the total charges on each work should be agreed with the total of the relevant Schedule Dockets, and it should then be seen that the Works Abstracts have been correctly posted into the Register of Works and that all entries in the latter were reviewed by the Divisional Officer at the proper time.

#### General Examination of Accounts

843 The initial accounts of cash and stock, the measurement books, muster rolls and detailed accounts of works, for the entire period covered by the inspection, should be inspected and examined generally to see that

they are maintained, and checked, in accordance with the prescribed rules, and that the writings do not indicate any attempt to tamper with the records or to evade the requirements of rules. The recorded transactions should be surveyed intelligently, and, if necessary, doubtful and abnormal items should be examined closely. Points requiring special attention are detailed in the following articles. The more important items of work, to which the inspecting officer should devote his personal attention, are given in Annexure A to this chapter.

**844 Cash Books**—See specially (i) That all receipts of cash as shown in the counterfoils of Receipt Books, P W A Form 3, which have been used by the Divisional Officer, or which are still in sub-divisional offices, are traceable, under proper dates and with correct particulars, in the cash books. In respect of counterfoils of receipt books used by officers other than the Divisional Officer, which have already been recorded after check by the Divisional Accountant, only a small percentage of the items need be traced.

(ii) That the entries in the current month's cash books are correct, and that the resultant book balances agree, in each case, with the cash in hand *plus* the amounts of imprests and temporary advances, which should be supported by the latest acknowledgments of the officers concerned, as recorded in the last accounts or elsewhere (*vide* paragraph 579 of the Public Works Account Code). The verification of the actual balances of cash is optional and should always be dispensed with in cases in which the officer in charge of the cash chest is not present at the station. But, whenever the cash balance pertaining to a Cash Book is counted, a simultaneous count of all cash balances (with relevant accounts) in charge of the disbursing officer or other custodian of the cash chest is desirable. A note of the count, specifying the amount counted both in words and figures, should be made in the Cash Book or account concerned.

(iii) That all recent transactions relating to new imprests and temporary advances, or to additions to existing ones, are in order.

(iv) That the memorandum of uncashed cheques, etc., as recorded in the divisional cash book of a selected month is correct in all respects.

**845 Stock Accounts**—See in particular (i) that issues of stock materials to works are correctly classified under the two categories "Issues to Contractors" and "Issues direct to Works" (paragraph 307 of the Public Works Account Code), that the conditions of paragraphs 308 and 309 of the Public Works Account Code are observed in respect of "Issues to Contractors," and that contractors are correctly charged in all cases and do not derive, directly or indirectly, any unauthorised monetary benefit or aid in consequence of any arrangements in force.

(ii) That there is no unnecessary accumulation of stock materials of any class.

(iii) That "Issue Rates" <sup>Storage rates</sup> are fixed in accordance with the rules in paragraphs 193 to 195 of the Public Works Account Code.



Pages 314-15, Article 845—

(1) In clause (iii) insert the words "and storage rates" after the words "Issue rates" and alter the figure 195 to 195-A.

(2) In clause (v) delete the word "and" occurring at the end and change the comma into a fullstop.

(3) Insert the following new clauses :—

(vii) That all important items of new purchases should be examined to see that the purchases have been made to the best advantage of Government either by calling for tenders or by obtaining quotations from different markets dealing with the stores purchased. The market rates shown in the Register for the previous half year and for the current half year should also be taken into consideration in conducting this review. See Rule 1 under para. 205 of the P. W. A. Code.

(viii) That a few items of market rates filled in the Register are examined to see that they are based on the latest quotations or other reliable information.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 51, dated the 1st Nov. 1935]

847. *Muster Rolls*.—The points to be seen specially are (i) That the disbursement of the labour charges, and with it the certification of the disbursements, is not entrusted, as a rule, to officials of a low standing.

(ii) That there is evidence that the record of attendances is checked, at intervals, by responsible officers of the sub-division

(iii) That the cost of labour is not so largely in excess of the value (at current rates) of the work done as to indicate either loss to Government or need for closer financial control.

848. *Accounts of Works*.—The following points should receive special attention —

(i) Whether there has been any tendency to keep the accounts of works open longer than necessary. If cases are found in which there has been apparent delay in closing the accounts, some charges should be scrutinised to see whether they indicate any tendency to utilise savings towards unauthorised expenditure

(ii) If cases of marked excesses over estimated rates or amounts are found some should be examined to see whether there has been any financial irregularity or serious error in accounting

(iii) Whether abandonment of work as evidenced by smaller quantities executed than were estimated for, has been invariably accompanied by corresponding savings in cost.

(iv) Whether material modifications of or deviations from the sanctioned estimates of large works or projects have received the sanction of competent authority—see Article 152-A

(v) Whether the sub-head "Contingencies" of major works contains charges not pertaining to this sub-head

- (vi) Whether charges on account of work charged establishments are in order.
- (vii) Whether the arrangements in force in regard to "Advance Payments" and "Secured Advances" to contractors are such as not to involve risk of loss to Government, or as not to permit unauthorised aid to contractors.
- (viii) Whether all balances in the suspense account "Secured Advances" are covered by duly executed indentures in P W A Form 31, which are on record in the divisional office
- (ix) If materials have been purchased for issue to contractors, whether the provisions of paragraphs 303 and 309 of the Public Works Account Code have been observed
- (x) A few old items outstanding in the Suspense account "Contractors—Other Transactions" should be examined to investigate the delay in their adjustment, it being seen in particular that there has been no omission to make the necessary recoveries in cases in which any "On account" or "Advance" payment has been made to the contractor in connection with the work
- (xi) If the sub-head "Additional Charges for Materials issued to Contractors" (*vide* paragraph 312 of the Public Works Account Code) has been opened in the accounts of any major works, a few charges falling under this category should be examined to see that they were correctly debitable to Government and not to the contractor concerned
- (xii) The materials accounts of a few works should be examined to see that, without sufficient reason, materials are not collected in excess of the requirements of works, that charges debitable to contractors are not shown in materials accounts, that the rules relating to the verification of materials are complied with, and that differences are adjusted in accordance with rule
- (xiii) Whether the outturn from manufacture operations is priced at rates fixed by competent authority in accordance with rule and whether, if there is a loss or likelihood of a loss on any operation, the causes at work have been investigated to see that they do not indicate any financial irregularity or the fact that the departmental operations are less economical than acquisition of materials by purchase would be
- (xiv) If any closed accounts of completed or abandoned works were re-opened, the debits or credits booked against the re-opened account should be specially scrutinised to see that no irregularity has been committed

849 The Works Abstracts, and connected accounts relating to one or two selected works (*vide* Article 835) should be examined in detail from the commencement, and all transactions recorded therein should be

analysed and, if necessary, compared with the details of the sanctioned estimates, and with contract agreements, measurement books, stock accounts and other relevant documents, including the schedule dockets (with vouchers) brought from the Accountant General's office.

850. (a) The accounts of interest-bearing securities should be examined to see that the rules relating to them are observed and that the register in P. W. A. Form 85 is correctly maintained and with this object a few transactions of the register should be compared with the entries in the cash book or other account, and *vice versa*. The securities certified in the last annual Account of Interest-Bearing Securities, P. W. A. Form 86, as being on hand, should be verified by inspection as far as possible, and it should be seen, in respect of such of them as are not produced for inspection, that there are in existence either the original acknowledgments of the depositors bearing dates subsequent to the dates of the last account or the acknowledgments of the authorised custodians, as the case may be.

(b) It should also be seen that the Divisional Accountant applies a similar check at his inspections of sub-divisional offices.

851. If the accounts enumerated below are not required to be submitted to the Accountant General's office for audit, the transactions covered thereby should be audited at the inspection (see paragraphs 577 and 584 of the Public Works Account Code) —

Contractors' Ledger (monthly extracts).

Register of Rents of Buildings and Lands (monthly extracts).

Half-Yearly Register of Stock

Register of Tools and Plant

The extent of the audit to be applied, and the procedure to be observed in each case will be settled by the Accountant General in consultation with the Auditor General

852 (a) All accounts records not specifically mentioned in Articles 837 to 851 should also be inspected and examined generally to see

- (1) that the prescribed procedure and forms are in use,
- (2) that they are kept up to date and
- (3) that there are no financial irregularities or serious errors

(b) Further, it should be seen generally

- (1) that the clearance of Suspense and other balances receives proper attention,
- (2) that transfer entries in rectification of errors are in order,
- (3) that the arrangements for regulating and controlling expenditure in accordance with appropriations therefor are satisfactory, and

(4) that, if there was any abnormal rush of expenditure towards the end of the financial year, it did not involve any financial irregularity, actual loss, manipulation of accounts, or relaxation (actual or probable) of the prescribed procedure for measuring work or supplies, or for examining the claims of contractors and suppliers before payment.

(c) The accounts and documents enumerated below should receive special attention.—

Register of Cheque (and Receipt) Books, Register of Measurement Books Standard Measurement Books, Road Metal Returns, Contract agreements, Register of Transfers awaited, and Service Books of subordinate establishments

1. Advices of Transfer Debit received from other divisions should be inspected in particular to see that any advising *minus* debits were signed by the Divisional Officers concerned personally, *vide* paragraph 499 of the Public Works Account Code

853. If there is a workshop attached to the division, the system of accounts in force should be reviewed to see (1) that it is in accordance with the procedure prescribed (2) that it is suitable, and (3) that the *Pio formâ* accounts are maintained with reasonable accuracy.

854. With a view to testing the correctness and genuineness of the entries in the office copy of the Monthly Account and the supporting registers and office copies of schedules, a number of selected entries should be compared with the corresponding entries in the original accounts taken from the Accountant General's office, and *vice versa*.

#### Review of Divisional Accountants' Audit.

855. The Divisional Accountant is charged with certain audit functions, and with the responsibility for inspecting periodically the accounts of sub-divisional offices on the spot. The procedure observed by him in discharging these duties, and the results achieved, should be reviewed by the inspecting officer, who should further consider all the objections recorded in the Register of Divisional Accountant's Audit Objections, P. W. A. Form 60, record his remarks against each item, and note for incorporation in his inspection report, for report to the Accountant General, or for other suitable action, any objection which, after discussion with the Divisional Officer where necessary, the Inspecting Officer decides not to withdraw. When an objection is withdrawn, the full reasons for taking this action (quoting rules if possible) should be recorded

1. A few cases of leave applied for by subordinates should be examined to see that leave was not granted in any case before the applicant's title to it was certified by the Divisional Accountant and that the certification was in order.

2. The audit applied by the Divisional Accountant to Travelling Allowance journals should be reviewed generally to see that they are scrutinised with care and before payment. In regard to the Abstract Travelling Allowance Bills, if any, brought from the Accountant General's office (*vide* Article 834), it should be seen that in support of every claim for which a journal was not submitted to audit there is on record, in the divisional office, a journal duly countersigned by the controlling authority and checked by the Divisional Accountant. These journals should be rechecked as a test of the accuracy of the Divisional Accountant's audit.

3. It should also be seen with reference to Rule 4 to paragraph 501 of the Public Works Account Code that standard rents, as well as the allowances fixed for maintenance and repairs which are due to be reviewed during the period under audit were punctually reviewed and revised where necessary, a test check being applied to the calculations in a few cases to verify their accuracy.

### **Arrears.**

856. Any arrears or confusion in the account work of the division should receive the special attention of the Inspecting Officer, who, in consultation with the Divisional Officer and the Divisional Accountant, should devise the remedies to be applied and report the same immediately for the orders of the Accountant General, see also Article 540. It should also be seen that irregularities brought to notice at the previous inspection, as well as those noticed by the Divisional Officer or the Superintending Engineer at their respective inspections of offices, have been remedied, and that the correct procedure is being observed in respect of all matters the procedure relating to which was considered defective previously.

### **Advice to Departmental Officers.**

857. The inspecting officer is expected not to confine himself to the audit and inspection work outlined in the foregoing Articles. He should avail himself of the opportunity of assisting the officers of the Public Works Department, and Divisional Accountants, with his advice in matters affecting accounts, budget, etc., or the financial regularity of transactions. He may even offer suggestions bearing on the economy of public money and is expected to do so in all cases of superfluous clerical work in connection with accounts and audit. Such proposals, if recorded in writing, should ordinarily not be embodied in inspection reports but submitted separately to the Accountant General. There are various directions in which an intelligent Inspecting Officer can find scope for his enquiries. He may find that there are chronic delays either in measuring work done or in making payments after measurements have been taken, and it may reasonably be presumed that such delays lead to enhancement of rates. He may notice that no attempt is made to invite competition amongst contractors, or that the arrangements for giving out contracts for work or supplies are otherwise so defective as to suggest that possibly Government does not receive full value for payments made. An examination of the authorised Schedules of Rates or a comparative study of them, may show that the data on which estimates of the cost of works are framed for sanction by competent authority are not so satisfactory as to secure economical results. He may observe any peculiar features of the revenue receipts or expenditure of the division, which may be suggestive of possible leakage of revenue realised of untapped sources of revenues or of want of attention to economical considerations. In all such cases personal discussion with the executive officers, if conducted in a friendly spirit and with a real desire to assist rather than to criticise may lead to practical suggestions which may be welcomed by administrative and executive authorities as likely to result in tangible benefits to the finances of the State.

### Inspecting Officers' Reports.

858 The results of the inspection should be set forth in two separate documents :—

- I The Inspection Report, detailing merely the more important defects of procedure and financial irregularities, and describing briefly the general state of the accounts and the nature of the financial control over transactions.
- II The Test Audit Note, embodying all remarks relating to errors and irregularities with which the Divisional Officer is competent to deal finally, and which are not important enough to be brought to the notice of higher authority.

As a rule, trifling matters, which can be and have been set right on the spot or are of no consequence to the finances of the State, need not be mentioned, but if a number of similar points is noticed, it may be desirable to mention the type of error or irregularity, with one or more instances, so that the officials responsible for it may be duly instructed by the Divisional Officer. Further, it is desirable that all statements and allegations made, and all figures, should be based on clear documentary evidence, and that, if possible, all relevant facts should be ascertained, — in respect of points mentioned in the Inspection Report, the Inspecting Officer should himself see all the connected documents. Both the Inspection Report and the Test Audit Note should be completed before the Inspecting Officer leaves the office inspected, and they should not be signed until after the Divisional Officer, if present at headquarters, has been given the opportunity of reading and discussing them and suggesting any omissions or modifications.

859 Particular care should be taken in regard to the language and tone of the report, so that no offence may be taken. Whilst it is necessary to make it clear, as briefly as possible, how any loss has actually arisen, or to indicate the manner in which loss might have occurred, insinuations must be avoided. It is not sufficient to quote the rule or the order violated; the actual or the possible effect of such deviation on the financial interests of Government should be explained intelligibly. The Local Government will decide whether the names of officers responsible are to be entered in the report, but, in all cases of serious irregularities, a note of the names should invariably be kept for record in the Accountant General's Office.

860 The Inspection Report, as well as the Test Audit Note, as soon as signed, should be forwarded to the Deputy Accountant General. They should be accompanied by a note by the Inspecting Officer enumerating the items (if any) of the Inspection Report which, in his opinion, should eventually find a place in the Appropriation Accounts and Report. He should be careful to obtain all relevant facts in connection with each item and discuss it specially with the Divisional Officer, if possible, and in the note he should state that he has done so.

861. The Inspecting Officer should submit to the Deputy Accountant General a confidential report, written in his own handwriting, on the work and qualifications of the Divisional Accountant as judged mainly

by the quality of the work done by him during the entire period covered by the inspection, especially by the results of the audit checks applied by him. No opinion on the work of the Accountant should be expressed in the Inspection Report.

1. The Inspecting Officer should form an opinion as to the Divisional Accountant's knowledge of the rules and procedure relating to audit and accounts. It should be seen that the Divisional Accountant's personal copies of the codes and other books of reference supplied to him are correctly posted up to date.

2. The Accountant General, if he desires, may require the Inspecting Officer to submit similar reports on any clerks of the division who, with the permission of their official superiors, have offered themselves as candidates for appointments under the control of the Accountant General.

### Disposal of Reports.

862. Both the Inspection Report and the Test Audit Note should be examined generally in the Works Audit Department before they are sent out of the office, and, under the orders of the Deputy Accountant General, remarks which are not in order should be expunged or modified, and those which are not considered to be of sufficient importance should be transferred from the Report to the Note.

863. The Test Audit Note should then be sent to the Divisional Officer for remarks and return, and points raised in it should be dealt with and settled in the manner prescribed for Audit Notes, *vide* Chapter 41.

864. The Inspection Report should also be forwarded to the Divisional Officer, but in a tabular form providing separate columns for the record, against each item, of the replies and explanation of the Divisional Officer, of the remarks of the Superintending Engineer, and of the final disposal by the Accountant General. The Divisional Officer should be requested to return the report, within a specified period (which should be fixed under the orders of the Local Government), through the Superintending Engineer, and a copy of the report should be sent simultaneously to the latter, inviting his attention specially to any important items or to serious irregularities or other points requiring special or prompt attention. A copy of the report as sent to the Superintending Engineer, should be forwarded, at the same time, to the Local Government for information.

865. If, on a consideration of the note by the Inspecting Officer referred to in Article 860, it is held that any item in the Inspection Report is likely to find a place in the Appropriation Accounts and Report, it should form the subject of special correspondence with the Divisional Officer or the higher authorities.

866. The Inspection Report should be treated as an Objection Statement and dealt with in the manner prescribed in Articles 715 and 753. In the ordinary course, therefore, only those items will be reported to the Local Government which the Superintending Engineer is unable to, or does not, settle to the satisfaction of the Accountant General, or which it is necessary to report, in view of possible inclusion in the Appropriation Accounts and Report or for any other special reason. It is open, however, to the Local Government to require that the explanations of the Divisional

Officer and the remarks of the Superintending Engineer shall be forwarded to it for perusal ; in such cases the tabular form of the Inspection Report and the procedure indicated in Article 864 should be suitably amended.

867 *Deleted*

### ANNEXURE A

(See Article 843 )

The inspecting officer of a Public Works Division should devote his personal attention to all the items of work specified in Articles 855 to 861. He should also personally carry out the following items of work —

(1) Review of all regular contracts as defined in Article 88 of the Central Public Works Department Code, and of a percentage of other agreements, made since the last inspection

(2) Review of the Register of revenue, other than rents, including a review of the procedure for its assessment and realization, special attention being paid to cases where a falling-off is noticed in the revenue derived from any particular property

(3) Review of the system and extent of check-measurements by Divisional and Sub-Divisional Officers and review of the check of measurement books by Divisional Accountants

(4) Review of the balances of stock, the system of acquisition of stores and of stores verification

(5) Review of the accounts of manufacture operations as prescribed in Article 848 (xiii).

(6) Review of the banking arrangements, to see that they are generally satisfactory.

It should be seen in particular—

(a) in whose custody the current cheque books are kept and by whom the cheques are filled in ;

(b) what stock of blank cheque books and receipt books is in hand, where the books are kept, and what account is kept of them. The balance of books in stock should be verified , and

(c) whether the certificate of count of cheques is duly recorded by the drawing officer on each cheque book

(7) Review of the cash book on the lines indicated in Article 844 of the Audit Code, including a review of the arrangements for the custody of cash and of withdrawal of money from the cash chest.

(8) General review of the accounts of works the nature and extent of detailed scrutiny being left to the Inspecting officer's discretion.



(9) Review of the following registers and accounts, the nature and extent of the check being left to the discretion of the Inspecting officer :—

- (a) Muster rolls
- (b) Transfer entry book
- (c) Suspense and Deposit Registers
- (d) Schedule of rates.
- (e) Register of rents of buildings and lands.
- (f) Establishment work
- (g) Monthly accounts

1. It is within the discretion of the Accountant General to add other items to the list according to local needs and circumstances. It is also open to the inspecting officer to extend his personal scrutiny to any other points which in his opinion require such scrutiny.

## Chapter 45.—Inspection of Treasuries.

Introductory . . . . .	868	Test-Audit . . . . .	879
Objects of Inspection . . . . .	871	Inspection Report . . . . .	882
Inspection . . . . .	873		

### Introductory.

868. The accounts of each district treasury will ordinarily be inspected once in three years by a gazetted officer deputed from the Audit Office. A treasury which needs special attention may, however, be visited more frequently if this is deemed desirable, and a small number of sub-treasuries in which payments are made may also be inspected.

869. The Inspecting Officer should be assisted at the inspection of each treasury by a staff adequate to complete the inspection (and test-audit) of any treasury, the work of which is not exceptionally heavy, within three days. Previous notice of the dates of inspections is not necessary, but as far as possible, it is desirable to avoid visits to a treasury office on days on which the treasury work is known to be heavy, *e.g.*, when the accounts returns are due to be prepared for submission to audit, or bills to be examined and paid.

870. The Inspecting Officer should be given a memorandum, signed by the Deputy Accountant-General, of points (1) noted from time to time since the previous inspection, in the course of the work of the Central office, as requiring special attention or examination on the spot (*e.g.*, delays in the clearance of any arrears in work or of any audit objections), and (2) which the Deputy Controller of the Currency, or the Local Government, may have desired to be looked into at an audit inspection.

1. The Deputy Accountant-General should ascertain demi-officially from the Deputy Controller of the Currency, a few days before the proposed date of inspection, whether there are any special points which that officer may wish to be investigated on the spot by the Inspecting Officer.

### Objects of Inspection.

871. As stated in Article 294 of the Civil Account Code, Volume II, the primary object of the inspection is to assist the Revenue authorities in establishing a system of treasury working strictly in accordance with the prescribed rules. It is not intended that those authorities should be relieved of their responsibilities in the matter of management and inspection, but the inspecting staff will see generally that the rules prescribed by the Local Government are duly observed and make any special enquiry which the Local Government may desire. The Accountant-General is responsible for seeing (1) on behalf of the Auditor General, that the procedure observed at treasuries meets all the requirements of audit and that the accounts are properly maintained, and (2) on behalf

of the Controller of the Currency, that the orders issued under Rule 16 of the Devolution Rules regarding the custody and handling of treasure and the control of the balances are duly observed.

872. It follows that the procedure to be observed by Audit Officers at the inspection of treasuries cannot be prescribed in detail. The general principles to be observed are stated in the following articles and, consistently with these, Accountants General may lay down working instructions for the guidance of Inspecting Officers.

### Inspection.

873. Above all, it should be seen that the arrangements for the custody and registration of treasure are perfect and complete, that cash and other vouchers and stocks of forms of bills, cheques and Public Works receipt books are handled strictly in accordance with rule, and that the arrangements in force, for dealing with tenderers of money and claimants for payments, are businesslike.

1. It is not necessary to verify by count the balance of cash, stamps or opium.

2. It should be seen (1) that the treasurer has given adequate security covered by a proper bond, and that the bond is registered and kept in safe custody, and is tested periodically as may be prescribed, and (2) that the prescribed certificates of the suitability of strong rooms are obtained periodically from the authorities of the Public Works Department.

\_\_\_\_\_ local head office or branch

### No. 44.

*Page 325, Article 874—*

*Delete the word "Deputy" in line 5 of this Article.*

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 44, dated the 1st Nov. 1935.]

Controller of the Currency, \_\_\_\_\_  
of treasure are clearly understood by the Treasury Officer and \_\_\_\_\_,  
and duly observed in practice.

1. It should be seen if Currency chests have been opened at all sub-treasuries where these are likely to be useful.

876. With reference to the rules in the Government Securities Manual for the deposit of Government securities with Treasury Officers, the Inspecting Officer is required in addition to any other action that may be found desirable, to see that the registers and forms prescribed for recording the receipt and disposal of the securities have been correctly maintained, and to verify the securities in custody with the entries in the register concerned.

877. The procedure observed in the examination of claims for payments of all kinds should receive special attention, and by the application of a few test checks, where possible, it should be seen whether the various prescribed checks are exercised strictly and with intelligence, whether the prescribed registers are properly maintained, and whether there is evidence that the Treasury Officer is in the habit of

himself exercising checks for which the rules hold him personally responsible. With this object, it will be necessary to review some of the objections on which bills and other claims presented by drawing officers may have been returned for completion, alteration, etc., and in the course of this examination it should also be seen whether there is any tendency to raise frivolous and vexatious objections which hamper administration and create friction between the treasury and other offices.

1 The Inspecting Officer should see that specimen signatures of all drawing officers are properly recorded and that the signatures are referred to by the Treasury Officer, as well as by his staff, before passing vouchers for payment. In the absence of any other evidence, a personal enquiry should be made of the Treasury Officer and a note of his reply should be placed on record.

2 The procedure observed for the identification of pensioners and for verifying their continued existence should be examined in particular.

878 The procedure for dealing with cheques, the encashment of which is subject to the limitation of assignments, letters of credit, etc., should be examined specially to see that the rules are complied with.

### Test-Audit

879 It, under the orders of the Auditor General, the Central audit of any class of payment vouchers paid at treasuries is relaxed and a test-audit has been prescribed, this should be conducted at the inspection. For this purpose, the original vouchers and other accounts documents requiring examination or verification should be brought from the Audit office and the check thereof previously exercised by the Treasury Officer should be completely reviewed.

1. The selection of the vouchers, etc., to be test-audited should be made by the Deputy Accountant General.

2 Pension payments are subjected in the Audit office to a percentage check only (Article 337). One month's vouchers should, therefore, be test-audited at the treasury inspections. As this check is made on the original orders (Treasury Officer's portions) the Inspecting Officer to assure himself that the vouchers appear to have been tampered with, the Treasury Officer himself in renewal of original orders of the Audit office, they are true counterparts of the originals. It should be seen in particular that pensions in arrears have not been paid without the necessary sanction and that the provisions of Article 331-A, Civil Account Code, Volume II, 8th Edition, have received proper attention on the part of the Treasury Officer.

880. The records connected with objections raised by the Audit office should be reviewed closely (1) to see that they receive due attention, and (2) to ascertain generally whether they are indicative of defective procedure in the treasury or in any of the Government offices dealing with the treasury, which may, with advantage, be brought to the notice of the authorities concerned. The Retrenchment Register should be examined in particular to see that it is properly maintained and that no avoidable delay ordinarily occurs in effecting recoveries.

881. Arrears in the submission of account returns should be rare. Should there be any, they should receive the special attention of the Inspecting Officer. In any case, it should be seen that irregularities brought to notice, and instructions given, at the previous inspection have

been remedied and that the correct procedure is being observed in respect of all matters the procedure relating to which was considered defective previously.

### Inspection Report.

882. The results of the inspection should be set forth in a brief Inspection Report, points of minor importance being settled personally on the spot, or communicated to the Treasury Officer, in the form of an Audit Note.

883. The Inspection Report should be completed before the Inspecting Officer leaves the treasury and it should not be signed until after the Treasury Officer has been given an opportunity of reading and discussing it and suggesting any omissions or modifications. If the Collector is present at headquarters, any important point in the report should be generally discussed with him if possible.

884. The Inspection Report, as soon as signed, should be forwarded to the Deputy Accountant General. It should be accompanied by a note by the Inspecting Officer enumerating the items (if any) of the report which, in his opinion, should eventually find a place in the Appropriation Accounts and Report. He should be careful to obtain all relevant facts in connection with each such item and discuss each item specially with the Collector (or with the Treasury Officer in his absence), and in the note he should state that he has done so.

885. The Inspection Report should be examined, in the Treasury Audit Department, before it is sent out of the office, and, under the orders of the Deputy Accountant General, remarks which are not in order, or not important enough for inclusion, should be expunged or modified.

886. If, on a consideration of the note by the Inspecting Officer, referred to in Article 884, it is held that any item in the Inspection Report is likely to find a place in the Appropriation Accounts and Report, it should form the subject of special correspondence with the Collector or the higher authorities.

887. The Inspection Report should be prepared in two separate sections, one relating to matters governed by rules administered by the ~~Controller of the Currency~~, and the other dealing with all other points.   
 ~~Article 293 Civil Account Code, Volume II.~~

### No. 45.

Page 327, Article 887—

Delete the word "Deputy" in line 7 of this Article.

[Audit Code, Vol. I, 1st Edn. (2nd Rep.), No. 45, dated the 1st Nov. 1913.]

## Chapter 46.—Outside Audit and Verification of Balances

Outside Audit	889	Verification of Cancelled Currency	
<del>Audit of Currency Accounts</del>	<del>890</del>	Notes	897
<del>Verification of Currency Balances</del>	<del>891</del>	Verification of Mint Balances	899
Verification of Balances of Small Coin		Verification of Furniture in Residences of High Officials	917
Deposits	890		

## Outside Audit.

889. The initial accounts maintained in many Government institutions and offices are audited on the spot. Audit offices are also required to audit the accounts maintained by many non-government institutions which are not Local Funds. Such accounts are nearly always audited locally. Local Governments are responsible for the audit of Local Funds, but in some provinces they have asked the Auditor General to undertake this audit on their behalf. In all these cases such accounts are usually examined and audited by special establishments under special local rules, which need not be repeated here.

1. The audit of the accounts of Treasurers of Charitable Endowments, as maintained by Accountants General in their capacity as Treasurers under Act VI of 1890 and the rules under it, is conducted annually by the Local Funds Audit Department.

889-A. The Outside Audit Inspection Staff should examine the leave accounts and service books of the non-gazetted staff of the offices or institutions visited by them to ensure that they are kept in a satisfactory manner. A small percentage, say 5 to 10 of all leave accounts, should be checked and cases of the irregular grant of leave should be noticed. In the case of offices which are not inspected locally, the leave accounts of non-gazetted officers should be checked when the inspecting staff visit the headquarter stations of the area within whose jurisdiction those offices are located, for other inspections. The local check can be supplemented by central check where the work is much in arrears. The leave accounts of such men as are likely to retire before the next inspection takes place should be checked carefully.

## Audit of Currency Accounts

890. The accounts of each Currency Circle are audited each month by a Gazetted officer deputed from the Accountant General's office (in Karachi, from the Collector's office), whose report (Form 84) is forwarded to the Controller of the Currency through the Deputy Controller of the Currency concerned. The auditor is required especially—

- (a) to inspect all the registers and accounts in the office, and certify that they are in the prescribed form and in order,

(b) to see—

- (i) that credits on account of notes written off or sent to other Circles are properly vouched and authorised ;
- (ii) that all note forms sent from other Circles, as notified by the officers in charge, and also those received from Nasik as shown in the invoices received through the Controller of the Currency from Nasik, are duly brought to account ,
- (iii) that the Monthly Return is a correct statement of the debits, credits, and balances appearing upon the books ; that it is proved and balanced, and that the " value " in balance is equal to the circulation ;
- (iv) that the balances of notes, coin, and bullion are duly acknowledged in the daily sheets of the officers in charge of them, the balance of Government securities by the Controller of the Currency, and the balance of the foreign Circle accounts by the officers in charge , and
- (v) that the amounts in the books under examination which relate to the Agencies correspond with those shown in the returns received from those Agencies, namely, the reports of issues and receipts and the certificate of balance at the close of each month ;

(c) to examine the cases relating to the claims on lost, wholly destroyed, or imperfect notes and to see that they are disposed of in accordance with the rules in the Currency Department Code under proper sanction ;

**NOTE**—A 5 per cent monthly check of claims on unregistered notes or claims on registered notes which are mutilated as defined in Rule 2 (g) of the Refund Rules or claims for the half value on halves of registered notes is quite enough. In respect of the remaining class of cases, a cent per cent check should be done by the Gazetted Officer himself under Note 1 to this Article

(d) to check the correctness of all receipt entries in the Receipt Registers from the Intermediate Registers, and of the disposal entries in the Intermediate and the Receipt Registers by reference to—

- (i) payees' receipts and bonds, if any, for notes paid,
- (ii) receipts for notes returned to claimants,
- (iii) acknowledgments for notes transferred to other circles for disposal,
- (iv) Currency Officer's destruction certificates for notes refused to be paid ;

(e) to examine the postings in the Ledger and to trace the value of notes credited to Government in the Exchange Treasury Account ; and

- (f) to examine and follow into books all the daily sheets of one day in each month, to be selected at random and without communication with the Currency Officers, the date so selected being named in the audit report

NOTE 1.—The detailed audit of the currency accounts laid down in the above article may be entrusted to a senior Accountant assisted, if necessary, by auditors, provided that the Gazetted Officer who exercises general supervision over the audit staff carries out personally the more important items of check and signs the audit report sent to the Controller of the Currency in Form 84

NOTE 2.—In the case of the Currency Office at Cawnpore a bi monthly, and not a monthly, audit will be carried out by the Accountant General

### Verification of Currency Balances.

891. The officer deputed by the Accountant General (or by the Collector) to conduct the audit laid down in Article 890 will also at the time of such audit verify the balances in coin and notes of the Exchange Department of the Currency Office. All notes of the value of Rs. 10,000, Rs. 1,000 and Rs. 500 each should be counted. For the rest of the notes the total value should be checked with reference to the number of bundles and the number of pieces as recorded on the outside note of each bundle but the contents of at least 5 per cent. of the bundles of hundred-rupee and of fifty-rupee notes and 1 per cent. of the bundles of notes of lower values and also the contents of some Broken packets taken at random should be counted. The Coin balance should be tested (1) by counting the number of bags and (2) by verifying the contents of 5 per cent of the bags; this should be done by counting the contents of one bag and then weighing against it the contents of the other bags.

The officer will attach in original to his audit report a certificate to the following effect:—

“Certified that the balance of the Exchange Department of the Currency office was checked by me on the evening of the \_\_\_\_\_ and found to agree with the accounts of that day.”

NOTE.—In the case of the Currency Office at Cawnpore the check laid down in this Article will be carried out bi monthly and not monthly. (See Note 2 under Article 890.)

892. The Accountant General should arrange for the verification of the balances of the Currency offices, on the 31st of March of each year, by a gazetted officer. As far as possible the verification should be so arranged that the balances actually counted and verified are the closing balances of the month of March. The reports should be prepared in Form 85 and should be sent to the Controller of the Currency through the Accountant General and the Deputy Controller of the Currency concerned. As it is desirable that the verification should be completed on the named day, in order that the balances may be agreed with the books of that day, the officer appointed should begin the work before, of course taking precautions to secure from any interference each parcel of coins or notes which he has examined.

1. When the balance to be counted includes remittances which, at the time of the verification, have not been examined in the Currency Office, the invoiced value of the remittances should be taken as correct for the purposes of the verification and a note to this effect should be made in the report.



**NOTE**—As an exception to the general rule, the currency balances at the Harness Factory Vault at Cawnpore and in the Allahabad Fort Vault and the coin balances held in currency vaults 1 and 2 at the Bombay Mint are verified by an Audit Officer only once in three years, provided that all withdrawals or deposits in the interval are made in the presence of such an officer. If, however, an Audit Officer cannot be present when a withdrawal or deposit is made, a fresh verification of the balances should be carried out at the close of the same year.

**893.** All signed notes of the value of Rs 10,000 each and half the signed notes of the value of Rs. 1,000 and Rs 500 each should be counted. For the rest of the (signed and unsigned) notes in stock, the outside note of each bundle of one thousand notes should be examined, but two bundles of notes of high values (Rs. 50 and above) and one of low values in every ten bundles should be opened, inspected, and put away again after counting any successive hundred notes in it. The coin reserve is tested (1) by counting the numbers of bags in each chest, and (2) by verifying the contents of 5 per cent of the bags. This is done by counting the contents of one bag, and then weighing against it the contents of the other bags. The coin balance in the Exchange Department is proved in the same way, and the note balance in it in the manner described in Article 891. The note balance in the cancelled and foreign note accounts is proved by actual counting. The balances so examined should be agreed with the corresponding account balances of the same date. The bullion reserve in the Mint Master's custody need not be verified at the annual verification.

1. The actual "counting" of notes may be done as follows.—The notes being in bundles of a certain number, a few at the top are folded back by the verifying officer, and the bundle handed to a clerk who counts the notes which are not folded back and marks the number; the verifying officer then sees that the number of notes folded back makes up the complete bundle. But the verifying officer is required to satisfy himself, in all cases except those of low value (Rs 10 and below), that the bundles really contain only notes of one denomination.

**894** The verifying officer should also compare the balance shown in the Currency office register of valuables with the balances shown in the Registers—

- (i) of half and Mutilated Notes (L-23)
- (ii) of wholly Destroyed Notes (L-24)
- (iii) of Unclaimed Notes (L-25), and
- (iv) of Notes received (Intermediate Register) (L-17 or L-20)

and then prove these balances by enumeration of the notes of each description actually contained in the box kept under double locks.

**NOTE 1**—The note under Article 890 above applies to the verification of Currency balances also.

**NOTE 2**—The balances in the accounts relating to claims on notes treated as wholly destroyed should be verified with the balances recorded in the manuscript registers kept under double locks of the Currency Officer and Treasurer and then those balances proved by verification of the Government securities and the Savings Bank Pass Book in the personal custody of the Currency Officer.

**895. Deleted**

### Verification of Balances of Small Coin Depôts.

**896** When a sub-depôt of small coin is located in a treasury, its balance will be verified by the District Officer. The balances of other

sub-depôts and dépôts of small coin on the 31st of March and the 30th of September will be verified by the officer appointed to verify the balance of the Currency office. The verification is done by counting the numbers of boxes and bags of each class of coin in the depot, the seals on the boxes or bags being examined at the same time, and by examining in the manner laid down in Article 893 the contents of 5 per cent. of the bags containing silver quarter rupees. In addition, the contents of 2 per cent. of the bags or boxes in the case of nickel coin and one per cent. of the bags in the case of bronze and copper coin should be verified by actual counting.

NOTE.—The verification reports of small coin dépôts located at treasuries are submitted to the Accountant General. Those situated at Currency offices should be submitted to the Controller of the Currency direct by the verifying officer.

### Verification of Cancelled Currency Notes.

897. The verification of cancelled Currency notes is conducted under the orders of the Accountant General by a verifying officer, assisted by a staff of clerks (called checkers) and inferior servants. The verification may be broadly divided into three stages as follows —

- (1) Receipt of notes from the Currency office ,
- (2) Verification of notes ,
- (3) Punching of notes after verification and their return to the Currency Department

NOTE.—The detailed verification of the cancelled Currency notes in the Currency offices at Karachi and Cawnpore is entrusted, at present to the Currency Officers concerned, but a test check is made by a staff visiting these offices at intervals.

898. The following procedure has been prescribed for the verification at Calcutta and should be adopted with the necessary modifications, if any, at other places

#### *Receipt of notes from the Currency Office*

898.A. (1) Particulars of cancelled notes proposed to be taken up for verification should be intimated by the Verification Branch to the Currency office as early as possible on the day of verification or on the previous day. The estimate of requirements should be based on the number of checkers actually present on each day and the indent should be so framed that it will keep all the men fully occupied and at the same time leave no surplus notes unverified at the end of the day. When the day's work begins, the bundles of notes required by the verifying officer are removed from the Exchange vaults to the verification section in canvas bags in charge of a Treasurer's representative.

The bags are opened in the presence of the verifying officer, who formally takes charge of the contents and satisfies himself that the number of bundles marked for the day's work has been correctly made over to him. An *ad interim* receipt is also given by the verifying officer in the Treasurer's book.

(2) The notes which are sent to the verifying officer should be prepared by the Currency Department in bundles of 100, odd amounts forming a separate bundle. Each bundle will be sewn together at one end, and will have a fly-leaf after the following pattern—

Packet No	Packet No
Containing _____ pieces of Rs _____ of _____ circle note included in cancelled note account of _____ Date _____	Containing _____ pieces Rs _____ each of _____ circle Total value _____ Sorted and bundled by (with date) _____ Contents and packets checked by _____
No	Listed by (with date) _____  Last checked with notes by _____  Initials of— _____  Checker on _____  } Verifier with date _____
For use in the Accountant General's Verification Department.	
(A) Number of notes counted* counted and quality checked	
by checker	
(B) Number of notes counted* counted and quality checked	
by verifier	
(C) Total in packet	
_____	_____ counted
_____	_____ examined by
him.	

### Verification of Notes

898-B. (1) Under the existing orders, the verification is conducted to the following extent —

- (a) *One and two and a half rupee notes*—Complete check as to quantity and 12½ per cent recheck as to quality (viz., whether the notes are genuine and complete).  
(b) *Five and ten rupee notes*—Complete recheck as to quantity and 25 per cent recheck as to quality (viz., whether the notes are genuine and complete).  
(c) *Notes of denominations higher than Rs 10*—Complete recheck as to quantity only.

The following scale has also been prescribed as the normal standard for a full day's work for each kind of checker —

For quantity checkers 16 000 pieces each

For quality checkers (1) 8,000 pieces each for Re 1 and Rs 2-8 notes

or (2) 4 000 pieces each for Rs. 5 and Rs. 10 notes.

N.B.—The above figures for quality check include quantity check

(2) From the bundles received, the verifying officer should select at random 25 per cent of the bundles of Rs 5 and Rs 10 notes and 12½ per cent of the bundles of lower denominations for quality check. The remaining notes should be separated for quantity check only.

(3) The checkers should be formed into groups, each including one verifier and one clipper to be selected from among them. A selected quantity checker should be detailed for supervising the workmen at the punching machines and seeing that the verified notes are properly punched and guarded till they are taken over by the Currency Department.

(4) Throughout the day's work, the Treasurer's representatives are present in the verification section to safeguard the Treasurer's interests.

(5) The notes should be distributed according to the number of checkers in each group. The verifier of each group should give a receipt for the notes received in his group. He should then make over a sufficient number of packets to the clipper, who will turn down a varying number of notes roughly between 10 and 20 at the back of each packet and fasten them with a clip and distribute the packets among the checkers. The checker should first see that the notes have been properly defaced that is, by having the signatures cut out and (except in the case of Re 1 and Rs 2-8 notes) holes punched, one on each half of the notes. In the case of Rs. 5 and Rs. 10 notes of the design introduced in 1933 in smaller size and with a single number it should be seen that the notes have been defaced by cutting a semi-circular hole at the bottom to remove the signature and a circular hole punched on the right half to remove King's effigy. If the punching is wanting or is not complete in any case, the packet should be made over to the Treasurer's representative. A similar procedure should be followed if the packet does not contain the full number of notes mentioned in the covering label. The checker should then see that each note is of the alleged value, count the number of notes left unclipped on each packet and note the figure on the covering label and initial the entry with date. The quality checkers should see that the note is not a forgery: they should especially notice that the paper is of the usual quality and the water mark of the standard character, that the style of printing and figures is good and of the usual nature, and that the figures and medallions are of the standard pattern; further they should see that if the note is cut, the numbers in the two halves agree and are of the same series, and that the note bears no alteration or erasure, and that in the case of defective notes the note bears the pay order of either the Currency Officer or the Treasurer and is stamped 'Paid'. The above quality examination in the case of Re 1 and Rs 2-8 notes should be conducted simultaneously with the quantity examination, as the rate of examination does not allow sufficient time for the work being done separately. In the case of Rs 5 and Rs 10 notes the two processes should be carried out separately, but by the same checker.

(6) If the notes are found to be genuine and complete, the checker will enter the number of notes counted in the column provided in the covering label. In the case of notes checked as to quality also, the fact will be noted in the label. After the checkers have finished their

examination, the clips will be unfastened and the packets piled before the verifier, who will satisfy himself that the notes are of the alleged value, that they have been properly defaced, that the signatures have been cut off and that they have not been verified before. He should then count the notes which have been clipped and note the number on the covering label in the space allotted. He should then total his figures and the checker's figure and if the sum agrees with the number that the packet is said to contain, make it over to the coolies attached to his group for being tied into bundles of 10 each. If the total number counted does not agree with that which the packet is said to contain, the packet should be made over to the Treasurer's representative for removal of the defect. Any deficiency not made good on the same day should be entered in an objection book. Any excess discovered should be reported to the Currency Officer and credited to Government except those which are adjusted towards deficiencies in other bundles of notes of the same denomination under the orders of the Currency Officer. The verifier of each group of quality checkers should also examine the quality of the notes which have been clipped. He should in addition count in full and examine the quality of all the notes in 10 per cent. of the packets checked in each group and sign a certificate to that effect in the covering label of the packet so examined in the space provided for the purpose. The object of the examination is to see the each checker is carrying out the examination in accordance with the rules.

(7) The verifying officer should keep a vigilant watch over the men and see that the men are fully occupied. He should fully count with his own hands all the Rs. 10,000 notes, 50 per cent. of Rs 500 and Rs 1,000 notes, and 5 per cent. of other packets containing notes above Rs. 10, to be chosen by him at random from the bundles after they have been checked and verified. He should also examine at least 2 per cent. of lower denomination notes, either as regards quantity only or as regards both quality and quantity. Any irregularity detected should be specially dealt with.

#### *Punching of notes and their return to the Currency Department*

898-C. When the verification work of each bundle of notes is completed in every respect, it should be made over to the men in charge of the punching machines for the cutting of the top left-hand numbers. The clipper of the group should accompany the notes to the punching machines. A selected quantity checker should be placed in charge of the machines during the whole day to supervise the workmen closely. The duty of this clerk will be to receive all verified notes from the respective clippers, to see that they are properly punched and to have them arranged in piles and the portions punched out put into bags, and above all he will be responsible for seeing that no abstraction of notes takes place from the time the packets are received at the punching machines till they are taken over by the Cancelled Note Vault authorities. A peon of the Branch will help the clerk in supervising the workmen and will also keep guard over the punched notes. Notes of higher denominations than „ 10 will be cut in the presence of the Cancelled Note Vault clerk, by whom the punched out portions will be received and he will super-

the punching In the case of notes of Re. 1, Rs 2-8, Rs 5 and Rs. 10 denominations, a portion from the top and not necessarily the left-hand numbers may be cut off After the top numbers are cut off, the bundles should be arranged in piles, separately for each denomination The portions cut off from notes of Re. 1, Rs. 2-8, Rs 5 and Rs. 10 denominations will be put into entire bags and sealed in the presence of the verifying officer with his own seal and made over to the Currency officer to be destroyed as soon after as possible, the remaining (major) portions being transferred in bundles to the Cancelled Note Vault for destruction by burning after the receipt of the warrant referred to in Article 898-D. Each of the verifiers should then enter in the Receipt Register the total pieces of notes, separately for each denomination, which have been verified in his group and under his supervision, and initial the entry The total of the several groups should be agreed with the total number of notes received in the morning for verification as recorded in the above register.

**898-D.** When the total number of notes cancelled on any one day is completely verified, the verifying officer will compare the total entries under each denomination of notes in the Currency Office Cancelled Note Register with the figures of Verification Register above, and if the two agree, the verifying officer and the superintendent or clerk in charge of the Currency Note Vault should initial the Cancelled Note Register (Form I-14) in the columns respectively allotted to them. On completion of the verification of a day's cancellations, the verifying officer should prepare a warrant in Form I-16 of the Currency Code, containing the particulars of the notes verified and send it direct to the Currency Officer. He will also make a monthly report to the Deputy Controller of the Currency of the forgeries, mistakes and irregularities detected in verification. The items in the objection book which still remain to be cleared should also be included in the above warrant. If any cancelled note cannot, for any sufficient reason, be produced, it may, nevertheless, be included in the verification, provided that

- (a) a note of its absence is made on the flyleaf of the bundle under the verifying officer's initials,
- (b) the number and value of the wanting note is included in the objection book, and
- (c) a statement of the number and value of the wanting note, together with the reasons for its non-production, is made on the next warrant and carried forward in each successive report till the note is produced, the left-hand number is cut off and both dealt with as stated in Article 898-C.

**NOTE**—Defective notes, after payment, are stamped by the Currency Office with a "Paid" stamp and they should, after verification, be stamped by the verifying officer with a "Verified" stamp

#### Verification of Mint Balances.

**899.** The verification of Mint balances is conducted annually by the outside audit branches of the Accountants General's offices in Calcutta and Bombay, in accordance with Financial Resolution No. 2988, dated

14th October 1864, which also directed that the verification should take place when the amount of bullion in the Mints is usually at the lowest.

900. Mint balances consist of gold, silver, copper, bronze and nickel in various forms and stages of manufacture, spread over different departments, and also new coins, and the primary object of the verification is to ascertain by actual tale or weighment of the whole, or a percentage of them in some cases, whether the balances in quantity as shown in the departmental registers are forthcoming or reasonably accounted for, and whether the total of the departmental balances makes up the value reported by the Mint to the Accountant General, Central Revenues, and the Controller of the Currency in Calcutta, or to the Accountant General and the Deputy Controller of the Currency in Bombay ; and any difference found between the book and actual balance should therefore not only be stated, but made a subject of enquiry, and the result reported to the Government of India in the Finance Department

901. The date of verification should as a rule be the last day of a month, but if any other date is fixed to suit the convenience of the Mint, the balance of that date should be worked forward or backward to the last or first day of the month for the purpose of agreement with the balance shown in the monthly bullion account

902. For the purpose of verification, the Mint may be divided into three main departments with sub-divisions —

(1) Melting Department

(2) Mechanical departments sub-divided into laminating, fine-rolling and cutting out, weighing and edging, annealing, stamping, adjusting and coin-ringing branches.

(3) Bullion department, sub-divided into bullion stronghold and coin room or store department in the case of copper, bronze and nickel.

903 Each of the above branches should present a slip to the verifier, showing in tale and weight the balance that ought to be in hand on the day of verification

904. The whole of the balance of gold in all the departments should be passed through the scales

905 The whole of the silver balance, with the exception of bullion and coins should be weighed. Coins in bags should be examined in the manner described in Article 893, with reference to the verification of the Currency Reserve. Those packed and sealed in boxes should be verified by counting the number of boxes, their value being calculated from the recognized contents of each. A few boxes selected at random should, however, be opened, and one of them emptied out and the contents counted in detail.

906 In the case of bullion ingots and bars, a list of the parcels or bags with the registered weight of each should be obtained from the Accounts Branch of the Mint, and at least four lakhs out of a balance not exceeding eighty lakhs and six lakhs if the balance is larger should

passed through the scales. The bags or parcels of bullion not passed through the scales should be counted and identified by a comparison of the register number and weight as entered on the labels they bear with the register number and weight recorded in the list above referred to.

907 Bullion being of different touches or degrees of fineness, the value above and below standard, which is fixed at 91.66 fine, should be proved with reference to the Assay Produce Register in which the fineness of each parcel is attested with the Assay Master's initials. The gross produce column in this register is not covered by the Assay Master's initials, but worked out by the Mint from the certified touch, and about 10 per cent. of the calculations should be tested by the verifier.

908 The quantity of bullion verified being thus converted into value by the help of the Assay Produce Register, the total value, including the balances of the melting and the mechanical departments, which are all standard, should, if the date of verification is other than the last day of a month, be worked up by audit of the accounts to the balance of the last or first day of the month, whichever is more convenient, and agreed with the monthly bullion report sent by the Mint to the Accountant General, Central Revenues, or Accountant General, Bombay, in the case of Mint bullion, and with the monthly bullion report sent to the Controller of the Currency or the Deputy Controller of the Currency, Bombay, in the case of currency bullion. The number and date of the last Mint certificate credited to date of verification should also be noted for comparison with the last certificate of the same date realized by the Currency office.

909. The copper, bronze and nickel balances are verified on a different date from that of gold and silver in Calcutta, but there is no objection to their being verified at the same time as gold and silver, if it is convenient to the Mint.

910. The number of slabs of copper should be ascertained, shipment by shipment, either by actual enumeration of the whole, or partly by calculation if the enumeration of the whole is likely to be attended with undue delay and inconvenience, and about 5 per cent. of the slabs should be passed through the scales and the weight of the whole arrived at approximately by calculation.

911. About 5 per cent. of the tin and zinc balances in store should similarly be passed through the scales. The whole of the bronze balance in all the departments of the Mint, with the exception of the ingots and coins, should be weighed. As regards the bronze ingots, a list of the parcels with their respective weights should be obtained, as in the case of silver bullion from the Mint, and 5 per cent. of the bars picked at random should be passed through the scales, and the remaining parcels counted and identified by a comparison of the weight recorded on the labels they bear with that entered into the Mint accounts and the weight of the whole arrived at approximately by calculation. Coins packed and sealed in boxes may be verified by counting the number of boxes and opening and examining one of them by tale. Coins in bags should be verified by taking a few of the bags selected at random and weighing the rest roughly against them after emptying out the bags.

NOTE.—The procedure as regards verification of bronze and copper balances also applies to nickel balance.



912. In the case of bronze scissel and scraps, which are partly in bags and in part tied up with string, weighment may be made without emptying the bags or untying the bundles, provided the ascertained weight of the strings and bags is deducted from the gross weight.

913. The quantity of bronze having been verified, should be converted into value at the average market rate, worked by the Mint, and agreed as in the case of gold and silver with the monthly copper and bronze store account rendered by the Mint. The bronze coins should be agreed with the cash account rendered to the Accountant General, Central Revenues.

914 There should, as a rule, be very small balance of musters in the Assay Office, and being generally in the form of chlorides, etc., it is not verifiable; it will be sufficient if the Assay Master's certificate for them is produced before the verifier.

915 All points of difference being noted and explained, the result of the verification should be reported to the Controller of the Currency.

916 *Deleted*

#### Verification of Furniture in Residences of High Officials.

917 The administration of the furniture funds of the official residences of the Heads of local Governments and other high officials, including the upkeep of a stock list and the purchase, repair and maintenance of furniture, is usually conducted by the Military or Private Secretaries in the case of Governors, or, in the case of Chief Commissioners, Residents of the first class and Agents to the Governor General, by such other officer as may be charged with these duties under rules issued by the Government of India in the Home Department. In every second and fourth year of the incumbency of a Governor, etc., a special verification (and check of the stock list) should be made by a gazetted officer deputed by the Accountant General, and it should be arranged that this inspection is made at the same time as the Public Works Divisional Officer in charge of the building inspects the furniture, and a joint report should be made by the two officers.

1. In the case of the residences in Baluchistan the audit inspections will be arranged by the Director of Army Audit.

918. The Inspecting Officer should take with him all vouchers pertaining to the repairs, renewals and purchases of the furniture belonging to the residences, as well as particulars of the sales or other disposals of furniture, as brought to account since the date of last inspection.

919 The object of the inspection is to see—

(i) that all new supplies are correctly brought on to the inventories,

(ii) that the inventories are correct in all respects, and

(iii) that the articles in stock agree with the inventories.

•See also Article 255

920 The Inspecting Officer should arrange to discuss his portion of the joint report with the officer conducting the administration of the furniture fund, before the report is sent to the latter officially by the Accountant General for explanation and remarks.

920-A The Government of India, in Industries and Labour Department (P W Branch) letter No B-52-44, dated the 31st May 1927, as modified by letter No B-52-34, dated the 12th September 1927, have decided that, in the first and last year of the period of office of a Viceroy or of a Commander-in-Chief, a special inspection (and check of the stock list) of the furniture in the Viceregal residences and "Snowdon" will be made by the Audit Department under the rules in Articles 917 to 920. Similar inspection and check will also be conducted once in every three years, without reference to any particular year of the incumbency of the occupants, in respect of the furniture in the residences of the Members of the Governor General's Executive Council in Simla. This check will be carried out by the Accountant General, Central Revenues, who will meet the convenience of the Military Secretary to His Excellency the Viceroy in the performance of the inspections of the furniture in Viceregal residences. The Executive Engineer in charge of the building, in the case of "Snowdon" and of the residences of Members of the Governor General's Executive Council, and the Superintendent, Viceregal Estates, in the case of Viceregal residences, will inspect the furniture at the same time as the Audit Officer, and a joint report will be submitted by the two officers.

# INDEX.

This index deals mainly with the rules in the several chapters and does not fully cover the rules in the appendices or the forms. It has been compiled solely for the purpose of references. No expression used in it should be considered as in any way interpreting the rules.

	Articles.		Articles.
<b>A</b>		<b>Accountant General—contd.</b>	
<b>Accountant General—</b>		Powers of — in respect of changes in detailed heads . . . . .	179
Absence of — from headquarters to be intimated to the Auditor General . . . . .	26, Note	Powers of — in respect of sanctioning establishment in Civil Audit offices . . . . .	41, App. 3
Appeals against —'s Audit decisions . . . . .	11	Powers of — regarding appointment and promotion of persons on establishment of Civil Audit office . . . . .	42
Definition of — . . . . .	5	Powers of — to sanction the commutation of pension . . . . .	66-A
Duty of — in cases of arrears or other defects in the accounts of a Public Works Divisional office . . . . .	510	Powers of — to purchase books and newspapers . . . . .	89
Duty of — to report cases of infringement of any one of the canons of financial propriety . . . . .	118	Powers of — to purchase priced official publications issued in India . . . . .	89-A.
Financial powers of — . . . . .	10, Appx. 3	Powers of — to allow postings in accounts before audit of vouchers of Treasury or Departmental Cash Accounts . . . . .	133
General duties of — . . . . .	15	Powers of — to make suitable divisions of Gazetted Officers Audit Register . . . . .	223
His responsibility for maintenance of <i>Pro forma</i> accounts for all commercial undertakings . . . . .	144	Powers of — to relax post audit of establishment bills . . . . .	302
His responsibility for the form and preparation of <i>Pro forma</i> accounts . . . . .	143	Powers of — to sanction leave to persons on his establishment . . . . .	68
How sanctions to expenditure without limit to be dealt with by — . . . . .	123	Powers to increase in special cases the prescribed percentages for current review of vouchers. . . . .	211
Is responsible for the whole work of his office . . . . .	24	Powers of — to make experiments for reduction of cost of audit . . . . .	153
May grant special pay for increased work and responsibility. . . . .	24	Power to issue notices to the public . . . . .	17
May grant special pay to a typist employed as shorthand writer . . . . .	65	Previous approval of — required for destruction of records in the Divisional office . . . . .	542
May sanction leave on average pay up to our months to Assistant Accountants General . . . . .	27 (a)	Procedure to be followed by — for amendment and interpretation of rules . . . . .	141
May sanction, all kinds of leave to Assistant Accounts Officers and make officiating appointments . . . . .	27 (b)	Reference to Auditor General for effecting recovery of audit disallowances . . . . .	153
May sanction special pay to certain clerks holding charge of a section . . . . .	61-A	Reference to Auditor General of doubts as to correctness of orders and sanctions . . . . .	103 Rule 1
Not to reverse, without reference to Auditor General important orders of his predecessors . . . . .	18	Report to Finance Department by — of measures likely to impair the efficiency of conduct of public business . . . . .	119
Posting and transfer of — . . . . .	6		
Power of demand for books, papers, etc., for conducting audit . . . . .	169		

## Articles

Accountant General—*conold*

- Required to submit confidential reports, each year, on all Senior Accountants, Accountants and Divisional Accountants . . . 63, 63
- Responsible to Auditor General for efficiency of audit . . . 105
- Responsibility of — in respect of keeping expenditure within budget grants . . . 202
- Restriction on the powers of — . . . 18—18
- Sanction of the — required to refunds of value of unclaimed currency notes credited to Government . . . 409 Rule 3
- Should be consulted beforehand by local Governments in doubtful cases . . . 14
- Should promptly report to the Auditor General misconduct of subordinate gazetted officers . . . 43
- Stopping of payment of establishment and contingent bills by— . . . 18 (8)
- Supply of information by — from his accounts to Government . . . 12
- To help in preparation of budget . . . 13
- To determine accounts classification of receipts and expenditure on public works transferred to the administrative control of a department other than Public Works Department . . . 652
- To keep and use Cypher Code himself . . . 86
- To see that rules and orders are obeyed . . . 15
- When claims to pensions to be dealt with by— . . . 18 (5)
- Will draw up a memorandum regarding the working of his office . . . 20
- See also* Audit Officer.

## Accountant General, Central Revenues—

- His duty to maintain a record of all appropriations sanctioned by the Government of India, Finance Department, from their reserve . . . 200 Rule 1

- Responsible for the audit of transactions connected with the Debt Redemption Scheme . . . 420-B.
- Should audit appropriations sanctioned from Government of India, Finance Department, Reserve . . . 108 Rule 2

## Account of interest bearing securities . . . 627 (e)

## Account of Issues of Tools and Plant . . . 589, 590

## Account of Receipts of Tools and Plant . . . 591

## Articles.

## Accounts—

- And Statements—
- Arrangements of Major and Minor heads in— . . . 180
- Auditor General is to be addressed on all — matters . . . 8
- Classification of — . . . 170
- Exhibition of Public Works transactions in —, estimates, reports, and statistics in separate sections for Central, Provincial, Reserved, Transferred, Voted and Non-voted . . . 653, 654
- General examination of — of Divisional offices by inspecting officers . . . 843—854
- Major, Minor and Detailed heads defined . . . 177
- Procedure for compilation of Treasury — into Departmental Abstracts . . . 213

## Accounts of the Forest Department—

- Preparation of the summary of revenue and expenditure of all Forest divisions in the Audit circle, and also of the Abstract . . . 709

## Adjustment—

- of pay of a Government servant performing duties the charges on which fall under more than one head of account . . . 182 (b)
- of pay and allowances of a Government servant after transfer . . . 182 (c)
- Details of — to be recorded on the voucher by the auditor . . . 207
- See also* Pensions, Leave-Salary Foreign service contributions, Advances.

## Adjustment Register—

- All entries in the — to be initialed by Superintendent . . . 786, 787
- Note of adjustment of objectionable items in the — . . . 785

## Advances—

- Adjustment of — to gazetted officers in India, how made . . . 245—247
- Adjustment of passage — granted to Government servants in Foreign Service . . . 416-A
- of pay made in England not recoverable on the death of the officer . . . 253
- to gazetted officer made out of India How dealt with and adjusted in the Audit office . . . 250
- to gazetted officers in England . . . 248 et seq

## INDEX.

	Articles.		Articles.
<b>Advances—contd</b>		<b>Annual account of cemetery endowments</b>	657—659
Audit of — to gazetted officers in India	245	<b>Annual Certificates of Balances</b>	593, 644
Audit of—		<b>Annual Statements—</b>	
Advances for law suits	412 Rule 1	Preparation and submission of — of Expenditure on Public Works Department works	663
House-building advances	414	<b>Appropriation(s)—</b>	
Miscellaneous Advances, Revenue Advances, Sanctioned loans	412	Account of —. See Appropriation Accounts and the Report of the Audit Officer thereon—	
Procedure to be adopted in cases in which recoveries of — cannot be made in India	252	Appropriation or re-appropriation not allowed after the expiry of the year	199, 738
Broadsheet of — Recoverable, posted by different auditors, each making his own entries	507 Rule 1	Audit of —	200
Drawn for Land Acquisition by Collectors, how adjusted	407	Audit of sanctions to — from Government of India Reserve by the Accountant General, Central Revenues	108 Rule 2
House-building—		Its object	197
To be noted in the Audit Register of gazetted officers	246	Lapses after the close of the financial year	197
Motor car — to be noted in the Audit Register of gazetted officers	246	Maintenance of a record by Accountant General, Central Revenues, of — sanctioned by the Government of India from Reserve	200 Rule 1
Note of — to gazetted officers returning to India in the last pay certificates	249	Not required for recoveries of expenditure	193
Personal — of gazetted officers to be passed on by Treasury Audit Department in the same way as their pay bills	204 Rule 1	Officer responsible for watching progress of expenditure when several officers incur expenditure against lumpsum —	202(d)
Remission of a demand against the estate of a deceased military officer in respect of an — of pay obtained when proceeding on leave	245 Rule 1	Primary and secondary units of —	194
Unrecovered balance of house-building and motor car — to be noted in the last-pay certificate of gazetted officers	246	Record of objections relating to — in a separate register	737 Rule 2
Unrecovered balance of house-building and motor car — to an officer transferred to another Audit circle to be passed on to that circle through exchange accounts	246	Removal of objections relating to —	739
Where and how recorded	412—419	Required for refunds of revenue	193
<b>Advances Recoverable—</b>		<b>Appropriation Accounts and Report—</b>	
Items to be placed under—column in the Objection Book	778	Instructions for the preparation of —	Appx. 16
<b>Advices of Transfer Debit—</b>		Collection of materials for — from Inspection Reports —	865, 834, 886
Transmission of — in respect of remittances	613	Selection of items for — from Inspection Reports on Divisional offices and treasuries	865, 836
<b>Alienation of Government Land—</b>		<b>Appropriation Audit—</b>	
Audit of sanctions to —	408	Arrangement for — when two or more divisions incur expenditure relating to one unit of appropriation	652 (a)
		Audit against specific appropriations of Divisional Officers out of a lumpsum, is done by the Divisional Accountant	203 (a) Article 1

## INDEX.

Articles.	Articles.
<b>Appropriation Audit—<i>contd.</i></b>	<b>Audit—</b>
Audit of grants for Central Civil and Irrigation Works under the audit control of Controllers of Military Accounts . . . . .	Accountant General's power to require submission of books, papers, etc., for conducting— 169
202 (a) Rule 3	Accounts of non-Government Institutions 139, 140
Responsibility of the Works Audit Department for— of Public Works expenditure 522	Accounts of Small Coin Depôts . 508
When the grant for Civil expenditure of the Central Government is spread over more than one audit circle	Advances—
202 (a) Rule 2	Advances for cost price of opium, Ganja . 413
<b>Appropriation for Reduction or Avoidance of Debt—</b>	Advances for law suits . 412 Rule 1
Responsibility for the audit of transactions connected with— rests with the Accountant General, Central Revenues .	Miscellaneous Advances, Advances Recoverable, sanctioned loans . 412
420-B.	Annual Account of Cemetery Endowments . 657
<b>Arbitration—</b>	Annual certificates of Balances, (Public Works) . 664
Rules applicable to Government servants in respect of— . 36	Appropriation— of expenditure shown in Divisional Accounts . 522, 668
<b>Arrears—</b>	Arrangement for post— of Pay, Travelling Allowance and Contingent bills of Audit office . 67
—and advance bills of establishment—	Arrangement for— of different classes of expenditure in the Public Works Divisional accounts . 518
Audit of— . 298	Arrar and Advance bills of establishments . 298
Report on— to the Auditor General . 99	Audit Instructions . 165, 166
Condition of Gazetted Officers' review to be mentioned in the Arrear report . . . . .	Audit Number . 221 (b)
216, 537	Audit Objections . Power to waive . 158
<b>Assistant Accounts Officers—</b>	—when the grants for Civil expenditure of the Central Government are spread over more than one audit circle . . . . .
Leave applications to be disposed of by Heads of Civil Audit offices . . . . .	200, Rule 2
27 (b)	Auditor General to be addressed in all— matters . . . . .
Liable for service anywhere in India and Burma . . . . .	9
21 Rule 1	Bank daily sheet . . . . .
6	498
Posting and transfer of—	Borrowings (Loans) by local Governments . . . . .
Promotion of members of Subordinate Accounts Service to the rank of— . How regulated and by whom made .	143, 420
61	Cash Accounts of Forest Officers . 697
<b>Assistant Accountant General—</b>	Charges of Forest Officers. Audit with reference to sanctions and appropriations . . . . .
Leave on average pay up to four months can be granted by the Head of the Civil Audit office . . . . .	699
27 (a)	Charitable Endowments. Audit of the accounts of the Treasurer . . . . .
<b>Attachment of pay and allowances—</b>	Completion of audit of Divisional accounts . . . . .
—of an officer of the General List of the Indian Audit Department to be immediately reported to the Auditor General . . . . .	Contingent Charges— . 530
3	Application of rules in the Chapter on Contingent Audit . . . . .
35, 76	Budget check over— through consolidated Abstracts . . . . .
2	Classification of Contingent charges . . . . .
	308

## INDEX.

Audit— <i>contd.</i>	Articles.	Audit— <i>contd.</i>	Articles.
of Countersigned contingencies—		Enfacement on Vouchers and Schedules—	
after payment . . . . .	314	Form . . . . .	207, 673
before payment . . . . .	317	Object . . . . .	207 Rule 1
of fully-vouched contingencies .	318	When not necessary . . . . .	207 Rule 2
Contract Contingencies—		Establishment—procedure . . . . .	295, 296, 298, 299
Details—required for proper classification of charges only to be furnished . . . . .	311	Expenditure—	128 <i>et seq.</i>
Countersigned Contingencies—		Field works in charge of the Public Works Department . . . . .	655
Details not entered in the Audit Register . . . . .	315	Final passing of Divisional Accounts in— . . . . .	870
Examination of Abstract Bill . . . . .	315	Fines . . . . .	427
Examination of monthly detailed countersigned bill . . . . .	316	Foreign Service contributions . . . . .	428
Form of Audit Register . . . . .	312	Forest—	
Record of audit order in the detailed countersigned bill and adjustment in the Objection Book . . . . .	316 (d)	Divisional Forest Officers' Accounts . . . . .	700, 701
Scale-regulated contingencies . . . . .	312	Forest establishment charges . . . . .	702
Forest Department contingent bill . . . . .	315 (b) 2	Forest Remittances . . . . .	703, 704
Gt . . . . .		Form of—Register for works and conservancy charges . . . . .	700
		Furniture in residences of High Officials, Functions of Audit in respect of grant and account . . . . .	255 (b)
		Gazetted Officer's pay bills . . . . .	217 <i>et seq.</i>
		240	
		General rules and principles of—Their scope and applicability . . . . .	129 Rule 1
		Grant-in-aid—	
Note of Special charges and Travelling Allowances, etc., in ordinary audit registers also . . . . .	313 Note 1	—of the grant itself . . . . .	306-C.
Opening of new register . . . . .	313 (b) (3)	—of expenditure by grantees from grants . . . . .	306-F.
Procedure of— . . . . .	313	Gratuities . . . . .	341
Contractors' Accounts . . . . .	592	Half-yearly Register of Stock . . . . .	644, 645
Contractors' bills . . . . .	571, 572	Higher audit—Spirit in which to be conducted . . . . .	151
Cost of audit: experiments may be made for its reduction . . . . .	153	House-building advances . . . . .	414
Currency accounts . . . . .	890	Incidence of expenditure on—	192-D
Current review of—of Treasury accounts . . . . .	209—212	Initial and other accounts of Divisional offices—at local inspections . . . . .	516
Current review of—of Monthly Divisional Accounts—		Interest payment—	
(1) by a member of the superintending staff . . . . .	523, 524	Division of—between the Audit Officer of Government and the Imperial Bank of India . . . . .	350
(2) by Gazetted Officer . . . . .	525—529	Duties of the Accountant General in respect of . . . . .	351
Departmental Cash Accounts . . . . .	502	Its higher functions . . . . .	149 <i>et seq.</i>
Disallowances . . . . .	220	Its <i>raison d'être</i> . . . . .	107
Discount on stamps . . . . .	410	Land acquisition vouchers . . . . .	575
Divisional Accounts, Procedure of audit . . . . .	519—521	Land acquisition charges . . . . .	536—538
Divisional Accountants' preliminary—check over all transactions . . . . .	515	Leave Salaries of gazetted officers . . . . .	218
		Local audit of certain accounts at the time of inspection of Divisional office . . . . .	851

# INDEX.

	Articles.
<i>Audit—contd.</i>	
Manufacture and other operations, Procedure regarding— of charges on . . . . .	585
Miscellaneous Advances (other than Public Works) . . . . .	412
Miscellaneous Public Works Advances . . . . .	626
Miscellaneous payments— Audit to see that there is sufficient voucher and sufficient authority for each payment . . . . .	404
Monthly Account (P W D) . . . . .	686—670
Observance of— check in spirit and not in the letter . . . . .	134
Outside — and local audit . . . . .	889
Payments to persons proceeding to a Pasteur Institute . . . . .	416
Pensions — See Pensions	
Percentage of different classes of vouchers to be checked in — . . . . .	135
Periodical contingent charges . . . . .	319
Permanent advances . . . . .	417, 419
Presidency (Pre-audit)— Brass token Its utility, issue and daily and monthly verification . . . . .	477 Rule 1
Duty of relieving officers to send to Audit Office specimen signature of relieving officers. . . . .	479 Note 1
How conducted . . . . .	478—480
Specimen signature of drawing officers required . . . . .	479
Procedure of— of Treasury accounts . . . . .	206—208
<i>Pro forma</i> accounts, their maintenance and audit . . . . .	142 <i>et seq</i>
Public Works Divisional accounts—by Works Audit Department . . . . .	515
Public Works Receipts—to be conducted mainly with reference to financial rules of the local Government . . . . .	629
Public Works Receipts, Local test audit of . . . . .	631
Public Works Receipts Re-funds and adjustment . . . . .	639—640
Public Works Remittances . . . . .	601 <i>et seq</i>
Rates for work done and supplies . . . . .	132
Receipts General duties of the Accountant General in respect of . . . . .	421, 422
Receipts Nature of audit . . . . .	137, 105-A
Receipts Object of— . . . . .	631
Refunds (Treasury Audit) . . . . .	409
Register of Tools and Plant . . . . .	646, 647

	Articles.
<i>Audit—contd.</i>	
Relaxation of post audit of establishment bills may be allowed by Accountants General . . . . .	302
Repayment of deposits . . . . .	357
Responsibility of Audit office for higher audit . . . . .	149
Responsibility of Audit for application of recruitment rules . . . . .	262
Results of audit—	
Communication to the Forest Officer . . . . .	712
Report of—to disbursing and controlling authorities . . . . .	155 <i>et seq.</i>
Revenue Advances . . . . .	413
Review of— of Divisional Accountants . . . . .	855
Right to investigate balances of Stores . . . . .	138
Sale proceeds of stamps and of excise opium . . . . .	424
Sanctions to alienation of Government land . . . . .	408
Sanctions to contracts Detailed audit against original sanctions to expenditure, in certain cases . . . . .	560
Sanctions to expenditure accorded by the Auditor General . . . . .	127-A.
Sanctions to expenditure Challenge in— . . . . .	125 (H)
Sanitary Engineers' fees . . . . .	428
Schedule Dockets . . . . .	566, 567, 576
Schedule Dockets for percentage recoveries . . . . .	577
Schedule of Debts to Stock and posting in the Works Audit Register . . . . .	585, 623
Schedule of Debts and Credits to Miscellaneous Heads of Account (Public Works) . . . . .	641
Schedule of Debts and Credits to Remittances, P W D . . . . .	601
Schedule of Deposits: Special points requiring attention in — . . . . .	627
Scope of audit applied to suspense and balanced heads . . . . .	617
Scope of audit of Supply Bills and Remittance Transfer Receipts . . . . .	371
Scrutiny of sanctions and orders for the grant of additions to pay and other special concessions and allowances . . . . .	125-A.
Stamps: Examination and audit of the accounts of . . . . .	425



## INDEX.

Audit—conclld.	Articles.	Audit Note—	Articles.
Stock Account	621	Distinction between Objection Statement and —	739
Supplies from other departments — and adjustment of charges for	320	Maintenance in the Works Audit Section of a Register to watch prompt disposal of Objection Statement and —	755
Suspense Account Schedules (Public Works) for March	621	Noting in the Objection Book of certain objections entered in —	743
Tools and Plant— Account of Issues of	589	Records of remarks and observations in the—separately for the Divisional Accountant and the disbursing officer	743
Tools and Plant— Account of Receipts of	591	Result of audit of Divisional Accounts to be intimated to the Divisional Officer through —and Objection Statement	670 Rule 1, 739
Tools and Plant —of charges for new supplies	574		
Travelling allowance bills— procedure	305, 355	Audit office—	
Vouchers —of. See Vouchers		Accountant General's power to make small experiments for reduction of cost of audit	153
Watch of recoveries of Government dues	422	Co-ordination of the— with Finance Department.	164
Works and Conservancy Charges lying outside the powers of Divisional Forest Officers	700	Distribution of work in —	24
Works Audit Department. Responsible for appropriation —	522	Examination and review by Higher Audit Section of the organisation and work of —	153
Works done by Divisional Officers for other divisions Certificate of—to be furnished in respect of original items of cost	614, 615	Higher Audit Section; Work and responsibility of —	150
Works expenditure—		Issue to other Audit Officers of Authority for Payment	79-A.
Deposit works . . . .	579	Procedure of audit of grants-in-aid in —	306-L.
Government works . . . .	578	Responsibility of —for higher audit functions	149
Takavi works . . . .	583-584	Responsibility of —for assisting the Legislature	149
Works Expenditure for March. Submission of annual works accounts balances to Audit office	593	Should be ready to deal with statements as soon as received . . . .	208
Audit Decisions—		Audit Officer—	
Appeals against — . . . .	11	Duty of—to see that other Departments consult Finance Department before issuing orders	110
Audit Department—		Higher Audit Section. Report on work of, to the Auditor General . . . .	154
Rules for correspondence to be observed in the — . . . .	79	Power, to waive audit objections	15(c), 153
Audit Instructions—		Should audit sanctions and orders of authorities lower than the Government of India	109
Issued by the Auditor General . .	165	Supply of specimen signatures to Treasury Officers	79-B.
Orders to be included in — . . .	166	See also Accountant General.	
Audit Manuals—			
Local rules to be incorporated in—of Accountants General's offices . . . .	167, 168		
Audit Memoranda, half-margins—			
Communication of Audit Objections to offices responsible, through printed — . . . .	769		

## INDEX.

Auditors—	Articles	Auditor General— <i>contd</i>	Articles
Duties of — in auditing bills of gazetted officers	284, 285	Reference by Accountants General to — for effecting recoveries of audit disallowances	158
Duties of — in auditing establishment bills	301	References on audit and account matters should be made to —	9
Duties of — in auditing Public Works Accounts	518, 520, 602	Reference to — by Accountants General for saving reference to the Secretary of State	721 Rule 1
Duties of — in respect of interest audit	351, 252	Report of failure of audit should be submitted to —	99-A
Duties of — in respect of pension audit	349	Responsibility for efficiency of audit of expenditure in India from revenues of India	105
Responsibility in respect of Public Works Objection Book	756	Sanctions to expenditure accorded by the — will be audited by the Officer nominated by the Governor General in Council	127-A
<b>Auditor General—</b>		Submission of new schemes of audit to the —	153
Absence from headquarters of Accountants General to be intimated to —	26 Note	Submission of proposals for revision of Audit office establishment to —	41
Accountant General's circulars to be submitted to —	84	To be freely consulted in regard to important investigations and fully informed of their results	154
All communications affecting administration of the Department to be addressed to —	7	When to be approached by Accountant General for removal of objections	14
Audit Instructions issued by —	165	<b>Auditor General's Rules</b>	1
— is the final authority to decide a question involving the classification of a charge	182 (b), Note	<b>Audit Objections—</b>	
Can change headquarters of his officers	23	See Objections	
Can sanction re-employment of pensioners	66	<b>Audit Register of Gazetted Officers' pay and allowances—</b>	
Doubts as to continuance of any orders issued before the Reforms to be referred to the —	166	Appointments of gazetted officers and not names of officers should be the heads of — when they are paid by fixed allowances and held as a collateral charge	222 Rule 1
Final audit authority in India	11	Care to be taken in entering new names or re-introducing old ones in the —	228
Financial powers of the —	3	Charge certificate to be noted in the — immediately on receipt	233
Functions of the —	1, App. 1	Check of entries in the new — by the Gazetted Officer in charge	227
Half-yearly return of gazetted officers of the Indian Audit Department to be submitted to the —	244	Division of — according to classes of officers under the Accountant General's audit control	223
Important orders of an Accountant General not to be revised by his successor without reference to —	16		
Powers of — in respect of establishment in Civil Audit offices	41		
Power of — to sanction the commutation of pension	66-A		
Powers of — to sanction additional pension under Article 475A, C S R	30, Note		
Power of the — to amend and revise rules in this Code	Preface, para. 7		

## INDEX.

Articles.	Articles.
<b>Audit Register of Gazetted Officers' pay and allowances—contd.</b>	<b>Audit Register of Gazetted Officers' pay and allowances—contd.</b>
Entries to be made in money column of—when a gazetted officer takes a last-pay or leave-salary certificate . . . . .	229
Entries to be made in money column of—when an officer is appointed to officiate for another . . . . .	229-A
Existing arrangement of—should not be deviated from without the orders of the Accountant General . . . . .	222
Gazetted officers of other Provinces drawing pay at certain stations only once or while on leave in India Register for . . . . .	221. Rule 1
Gross amount of pay bills to be posted in the— . . . . .	240
House-building advances and advances for motor cars, etc., should be noted in the— . . . . .	216
How orders are to be noted in the— . . . . .	230 Rule 2
Its forms and sub-divisions . . . . .	221
Limitation of appointment should be stated in the note of the order in the— . . . . .	230 Rule 3
Names of officers to be entered in the—alphabetically . . . . .	223
Note of particulars of vouchers or schedules in the— . . . . .	207
Note of Gazette notifications in the— . . . . .	230
Notes to be made in the—on receipt of orders of leave or transfer . . . . .	235—237
Notes to be made in the—on receipt of orders of temporary grade promotion for a term already expired . . . . .	234
Note to be made in the money column of—when one item of deduction varies without alteration of emoluments or other deductions . . . . .	233 Rule 1
Notes to be made in the—when the rates of deduction alter or when a gazetted officer reverts without a new order to his former scale of pay . . . . .	233
Notes to be made in the—in auditing pay bills of gazetted officers . . . . .	240
Opening of new Registers . . . . .	224—227
Outstanding objections to be brought forward in the new— . . . . .	226
	<b>Audit Register of contingencies—</b>
	Expenditure against account of Appropriation for the whole Province need not be entered in the— . . . . .
	Forms of the— . . . . .
	Note of refunds in cash in the— . . . . .
	Forest Department contingent bills need not be posted in the— . . . . .
	<b>Audit Register of Establishment—</b>
	Arrangement in the—for audit of establishment pay bills . . . . .
	Grant of personal allowance or stoppage of increments of a member of an establishment to be noted in the fly leaf of the— . . . . .
	How opened . . . . .
	<b>Audit Register of Pensions—</b>
	See Pensions.
	<b>Audit Register of Travelling allowances—</b>
	See Travelling allowances.
	<b>Audit Register of Works—</b>
	See Works Audit Register.
	<b>Audit Rulings—</b>
	—by the Auditor General . . . . .
	<b>Authority for payment—</b>
	Procedure for the issue of—by Audit Officers . . . . .
	Supply of specimen signatures to Treasury Officers . . . . .
	<b>B.</b>
	<b>Bank Account—</b>
	Adjustment of net difference between the credits and debits in the Daily Bank Sheet . . . . .

## INDEX.

	Articles.		Articles.
<b>Bank Account—contd.</b>		<b>Bills—contd</b>	
Audit of—	498	Old bills list; Preparation of	377
Bank Daily sheet, submission to		<b>Payments—</b>	
Accountant General	497	Agreement sheet of monthly pay-	
Monthly Classified Abstract of—	499, 500	ments	379
<b>Bengal and Madras Service Family Pension Fund—</b>		Broadsheet of local bills	381
Accounts maintained by A. G.		Check of posting of payments	380
Bengal adjustment of subscriptions	449	Monthly agreement of broad-	
Subscriptions in other provinces to be passed on to A. G., Bengal through Exchange Account	449	sheet with Detail Book	382
<b>Bengal Uncovenanted Service Family Pension Fund—</b>		Posting of schedule of paid bills in issue lists	375, 376
Responsibility for correct deductions of subscriptions, the Accountant General's duties, the form of the account and the mode of adjustment	448	Separate files for issue lists of— and printing of old bills list	383
<b>Bills—</b>		Term—defined	370
Audit of—		<b>Bombay Family Pension Fund of Government Servants—</b>	
Its scope	371	Responsibility for correct deduction of subscriptions; the Accountant General's duties; the form of the account and the mode of adjustment	448
Bill Checker	372	<b>Books and Newspapers—</b>	
Check of Issue lists	373	Powers of Accountant General to purchase	89
Check of paid lists	374	<b>Broadsheets—</b>	
Foreign bills—		See Audit-Code Forms	
Check of payments	390	<b>Budget—</b>	
Consolidated Issue List of— to Accountant General concerned	387	Accountant General to help in the preparation of—	13
Correction of errors in Consolidated Issue List	389	Procedure	193
Difference between local and foreign bills in respect of Audit	386—393	<b>Buildings and Lands—</b>	
Lapsing of bills, their credit to Government and subsequent repayment	391	Rents of— See Rents of Buildings, House Rent	
Treatment in accounts of the amount of— issued and paid	392, 393	Sale proceeds of—	181 (6)
Treatment of cancelled bills	388	<b>C</b>	
<b>Lapsed bills—</b>		<b>Canons of Financial Propriety—</b>	
Lapsed bills to be credited to Government	384	Canon 2—	
List of unpaid bills in the old bills lists to be sent to each treasury for verification and report	384	Test for productive works for purposes of—	148 (5)
Note of payment of lapsed bills	385	How disregard of—to be dealt with	125 (iv)
Military Treasury chest—		Report of rules, etc., infringing any one of the—	118
Check of issue and paid lists of	394, 395	<b>Card Index—</b>	
Verification of outstanding (Military)—by Account Current Section	395	Maintenance of alphabetical—of all serious financial irregularities against the name of each Government servant responsible	735
		<b>Cash Book—</b>	
		—of Divisional offices how to be checked by Inspecting officer	844

## INDEX.

	Articles.		Articles.
<b>Cemetery Endowments—</b>		<b>Cheques—</b>	
Adjustment of interest on — . . . . .	613	How — for payment of pre audit bills written and signed . . . . .	431
Broadsheet of monthly receipts on account of — . . . . .	642, 643	Issue of duplicates of lost — . . . . .	431 Rule 2
Check of the annual accounts of — from the broad sheet . . . . .	642	Pre-audit Pay Department not to have access to paid pre-audit—	488 Rule 1
Preparation and submission of Consolidated Account of — . . . . .	658	Preparation of list of outstanding pre-audit — and its agreement with the ledger balance . . . . .	489
<b>Central and Provincial—</b>		Stopping of long outstanding — . . . . .	489 Rule 1
Distribution of fixed charges between — . . . . .	180 Rule 1	Submission by the Bank to the Audit office of daily schedule of pre-audit — paid . . . . .	489
<b>Central, Provincial, Reserved, Transferred, Voted and Non-voted—</b>		<b>Cheque and Bill forms—</b>	
Exhibition of P. W. transactions in separate sections — . . . . .	653, 654	Custody and account of — in Audit offices . . . . .	85
<b>Certificate of Audit—</b>		Printing and supply of — . . . . .	85 Rules 1—3
To be furnished in respect of original items representing cost of works done by one division for another . . . . .	614, 615	<b>Circular letters—</b>	
<b>Charge(s)—</b>		Draft — of Accountants General to be approved by the Auditor General in some cases . . . . .	84
Fixed distribution of — between Central and Provincial or two or more Major heads to be made once a year . . . . .	180 Rule 1	Forms, size and arrangement of — . . . . .	84 Rule 1
Recovery of outstanding — Documents through which to be watched . . . . .	633	Issue of — by Accountants General to be restricted . . . . .	84
Transfer of — of office . . . . .	19, 20	To be submitted to the Auditor General and the Controller of the Currency . . . . .	84
<b>Charge Certificate—</b>		<b>Civil Account—</b>	
To be pasted in a separate file . . . . .	238	Incorporation of the Forest Officers' transactions in the — of the same month to which they relate . . . . .	711
To be immediately noted in the Audit Register of gazetted officers . . . . .	238	No Divisional Account to be omitted from the — of the month without Accountant General's approval . . . . .	530
To be shown to the poster of History of Services . . . . .	238	<b>Civil Audit Office—</b>	
To be shown to the poster of the Register of Permanent Advances . . . . .	238	Appointments and promotions of persons on establishment in — . . . . .	42
<b>Charitable Endowments—</b>		Constitution of — . . . . .	4
Audit of the accounts of the Treasurer . . . . .	889 Rule 1	Revision of the portion of establishment of a — paid by Provincial Local Fund . . . . .	41 Rule 1
<b>Check Number Book—</b>		Sanctions and revision of establishment in — . . . . .	41
Maintenance of — for watching issues, return and disposal of audit memoranda and half-margins . . . . .	769	<b>Civil List—</b>	
<b>Check Register of outstanding pre-audit cheques—</b>		Errors, etc., discovered in — to be reported to the authority concerned . . . . .	280
Accountant General's — . . . . .	490	<b>Classification—</b>	
		Accounts — of revenue and expenditure on Public Works transferred to the administrative control of departments other than P. W. . . . .	652

## INDEX.

Classification—contd	Articles
Accounts— General principles of incidence of charges	
Bonus charges for Government servants who were employed on bonus terms and have served under more than one Government	192--B
Contributions to local bodies	181 (8)
Cost of survey and other scientific parties accompanying military expeditions	181 (2)
Grants of lands and alienations	192 C.
Land taken up by acquisition	181 (5)
Pay and allowances	182, 193
Pensions	190--191-c
Protection of Railway bridges	181 (7)
Sale proceeds of land and buildings	181 (8)
Travelling allowances	184--189
Check of -- of vouchers, etc. to be posted in Classified Abstract	471, 214 Note 5
Classification in Public accounts—	
Has closer reference to the department in which the revenue or expenditure occurs than to object of revenue or expenditure	181 (1)
-- of Civil Works expenditure	181-A
Classification of contributions received from Local Bodies	181 (8)
Correct -- of transactions to be noted on each page of the Audit Registers	207 Rule 3
-- of expenditure on petty construction and repairs	181-A Note
Detailed heads—	
Grouping of -- under a minor head.	180
Wider discretion of Accountant General in respect of --	179
Doubtful cases of -- should be referred to the Auditor General	182 (b), Note
Incidence of the cost of training in England of probationers appointed to various All-India Services	192-A
Incidence of expenditure on Audit	192-D
Major, Minor and Detailed heads Prescribed -- and uniformity of nomenclature essential	177
Minor heads—	
Care to be taken in omitting from any forms or statement	178
Introduction of new heads requires Auditor General's sanction	178
Necessity for correct -- of P. W. Receipts	634

Classification—contd	Articles.
Responsibility for correct --	180
	Rule 3
	209 Rule 1
	523 (1) Rule 2
Classified Abstract—	
Cash Account—	
-- of Bank Accounts	499
-- of Departmental Accounts	502, 503
-- of Forest Department	710
-- of Small Coin Depots	506
Its posting after audit of vouchers	133
Presidency—	
Daily Abstract of Major Head totals	494
Monthly closing	495
Posting	493
Register of Deductions. Posting of	493
To be posted from audit encasement on vouchers	207
Codes and Regulations—	
Corrections to -- to be supplied by Accountants General	93
Supply of -- to Gazetted Officers and Accountants	93
Commercial Undertakings—	
Maintenance of <i>Pro forma</i> accounts for --	144
Commutation of Pension—	
Report on the application for --	345-A
Supply of a medical certificate with the application for --	345-A Note
Completion Reports—	
Verification and disposal of --	250
Conduct Rules—	
Applicability of Government servants' -- to Gazetted officers of the Indian Audit Department	33
Ditto to members of the Audit office establishment	75
Confidential Reports—	
Adverse comments in -- should sometimes be made known to the officers concerned	32 Rule 1 46 Rule 1
Deputy Accountant General to see the --	45
-- on members of Audit office establishment	48

## INDEX.

	Articles		Articles.
<b>Confidential Reports—contd.</b>		<b>Contracts—</b>	
—on officers of the Currency Department in Madras and Burma to be submitted to Auditor General through Controller of the Currency	32	Sanction to — for works, supplies, etc., to be noted in Part III of the Works Audit Register	500
Register of — on S A N men to be with the Accountant General	46	<b>Contractors' Accounts—</b>	
Submission to Deputy Accountant General of — of Divisional Accountants by the Inspecting Officer	561	Audit of —	593
Submission to the Auditor General of annual — on all Senior Accountants, on the All-India list and on civil senior Accountants and Accountants recommended for special promotion to the General List	62, 63	Check of ledger accounts of contractors	593 (d)
Submission to the Auditor General of — on gazetted officers of the Indian Audit Department	32	Ten per cent. of all First and Final bills and other vouchers of — (not Running Accounts Bills) to be traced into the ledger	502 (c)
<b>Construction Estimates of projects—</b>		<b>Contractors' bills—</b>	
Closing of —	651	Audit of —	571, 572
<b>Contingent Charges—</b>		<b>Contributions—</b>	
Application of Rules in the Chapter	307	Adjustment of — Widows', Orphans' and Old Age Pensions	453-A
Audit of contract contingencies	311	Incidence of — to or from District Boards, Municipalities, etc.	181 (8)
Audit of Periodical charges	319	Incidence of Foreign service—	192
Audit of special — requiring sanction of superior authority	313	<b>Controller of the Currency—</b>	
Form of the Audit Register of special charges	313	Confidential reports on Gazetted officers of the Currency Department in Madras and Burma to be submitted to the Auditor General through the —	33
Note of orders sanctioning special charges in the special Register	313	Powers of — in respect of Currency, Resource and Budget	8
Bills for articles purchased direct from firms in the United Kingdom	321-A	<b>Controlling Officer—</b>	
Budget check over— through consolidated Abstracts	315 (b) (1)	Responsibility of — for watching progress of expenditure	222 (d)
Classification of contingent charges	308	<b>Corrections—</b>	
Audit of countersigned contingencies—		—in the Divisional Accounts how made by Audit office	671
after payment	314	Intimation of — in the Monthly Account to the Divisional officer	672
before payment	317	Reports to Deputy Accountant General if the Monthly Account contains errors habitually	672 Rule 2
Audit of fully-vouched contingencies	318	<b>Correspondence—</b>	
Details to be furnished to Audit	311	Rules for — to be observed in the Audit Department	79
Establishment and — of the Accountant General's office should be submitted for audit to his audit officer	67	Should not ordinarily be carried on by an officer with an authority superior to that under which he is immediately serving	89
Scale-regulated contingencies	312	<b>Currency Accounts—</b>	
General nature of audit to be applied to —	310, 316 (c) and 318	Monthly Audit of —	890
Incidence of — required for acquisition of land	406	<b>Currency Balances—</b>	
Responsibility of heads of offices in respect of control	310	Verification of —	891 d e
Supplies from other departments: Audit and adjustment of charges for	320		

## INDEX.

Articles.	Articles.
<b>Currency Department—</b>	<b>Departmental Abstracts—</b>
Confidential reports on gazetted officers of the — in Madras and Burma to be submitted to the Auditor General through the Controller of the Currency .	Departmental Classified Abstract . 461, 462
32	Departmental Consolidated Abstract . 474-A
<b>Currency Notes—</b>	Deductions from payment vouchers how posted in — . 463, 463
Accountant General's sanction required to refunds of value of unclaimed — credited to Government . 409 Rule 2	Examination of Departmental Classified Abstract . . . . . 473-A
Deputy Controller of the Currency required to furnish list of unclaimed — to be credited to Government . 409 Rule 2	Filing of vouchers . . . . . 474
409 Rule 2	Procedure in posting . . . . . 463—473
<b>Currency Resources and Budget—</b>	Review of Consolidated Abstracts . 474-C
The Controller of the Currency exercises certain powers in respect of — . . . . . 8	Transfer Entries . . . . . 474-D
8	<b>Departmental Auditor—</b>
<b>Cypher Code—</b>	Distribution of work between the — and the Sub Auditor . . . . . 204-B
Should remain with, and be used by, the Accountant General only. . . . . 86	Responsibility of the — . . . . . 204-A
Short Code for Currency and Accounts offices not secret . . . . . 86	<b>Departmental Cash Accounts—</b>
86	Audit of — . . . . . 502
<b>D</b>	Balances of — . . . . . 505
<b>Date of Birth—</b>	Form of the General Statement of Account in the Classified Abstract of — . . . . . 503
Alteration in — of a subordinate in an Audit office . . . . . 73	<b>Departmental Revenue—</b>
Month and date to be taken for calculating 55 years' service when exact — of an officer is not known . . . . . 283 Note	Procedure in respect of collection in the Civil Department of irrigation and navigation revenue . 423 Rule 1
283 Note	Submission of monthly statements of — by Accountants General to controlling authorities . . . . . 423
<b>Debts—</b>	<b>Deposits—</b>
Watch by Audit office of realisation of outstanding — due to Government . . . . . 632	Audit of re-payments of — . . . . . 357
632	Clearance Register of — . . . . . 358
<b>Documents—</b>	— of Local Funds . . . . . 367—369
— through which clearance of outstanding charges to be watched . . . . . 633	Lapse of — of the Appellate Branch of the Calcutta High Court . 360 Rule 1
633	Personal — Audit of — . . . . . 362, 364
<b>Deductions—</b>	Plus and minus Memorandum of — . . . . . 362
Posting of Register of — . . . . . 493	Check of — . . . . . 362
493	Proof of posting of — . . . . .
<b>Defalcations—</b>	Monthly posting of the proof sheet, its agreement and yearly closing . . . . . 359
Report on — . . . . . 159	Refund of lapses of — . . . . . 361
159	Check of — . . . . . 358
<b>Defects—</b>	Register of receipts of — . . . . . 358
— in the working of an office to be reported by the relieving officer . . . . . 20	Scoring through columns in the Receipts Register for re-payment of — for months already passed . 356 Note
20	Statement of lapses of — . . . . . 360
<b>Delegation—</b>	Its check in the Audit office . . . . . 360
— under the Government of India Act of authority to the Government of India and local Governments . . . . . 104	See also Deposits (P. W.) and Deposit works.
104	
Necessity for careful scrutiny of — of Financial powers . . . . . 117	
117	



## INDEX.

Articles.	Articles.
<b>Deposits (P. W.)—</b>	<b>Divisional Accountant—</b>
Audit of Schedule of— for March . . . . . 621, 627	Administration of the establish- ment of — . . . . . 538
Enquiry about delay in adjustment detected in review of — . . . . . 620	Proposal for revision of pay of — to be submitted to the Auditor General . . . . . 41 Rule 2
Review and reconciliation of bal- ances under — . . . . . 619	Responsibility for practical train- ing of — . . . . . 539
Special points requiring attention in auditing Schedule of — . . . . . 627	Review of — 's audit . . . . . 855
<b>Deposit Works—</b>	Review of memorandum from — on being relieved of divisional charge . . . . . 541
Check of Part I of the Schedule of — . . . . . 579	Scrutiny of the — 's work in the Audit office . . . . . 529, 538
Check of Part II of the Schedule of — . . . . . 582	Submission by Inspecting Officers of confidential reports on — to the Deputy Accountant General . . . . . 861
Note of closure of account of — in the Works Audit Register . . . . . 581	To apply preliminary audit check to all transactions . . . . . 515
Prompt verification and despatch of report of progress of expendi- ture on — to the administrator of the work . . . . . 580	To check against any specific ap- propriations made by Divisional Officer to subordinate disburse- ing officers . . . . . 202 (C) Rule 1
<b>Deputy Controller of the Currency—</b>	To inspect sub-divisional offices . . . . . 855
To furnish lists of unclaimed Cur- rency Notes to be credited to Government . . . . . 409 Rule 3	<b>Divisional Accounts—</b>
<b>Detail Books—</b>	Appropriation audit of expenditure shown in the — . . . . . 668
Check of entries in — with State- ment of Disbursers' Account . . . . . 514	Arrangement for audit of differ- ent classes of expenditure in the — . . . . . 581
Exclusion from — of details of transactions relating to works of certain departments of the Central Government . . . . . 635	Arrears and defects in — . Ac- countant General's duty in case of — . . . . . 540
Posting of monthly Divisional Ac- counts in the — . . . . . 678	Audit of Monthly Account . . . . . 668—669
Registration of details in posting monthly divisional accounts in the — . . . . . 679	Check of Cash balances diminished . . . . . 669
<b>Detailed Countersigned Contingent Bills—</b>	Certificate and reports necessary in support of the — for March . . . . . 669 Rule 2
Audit of — . . . . . 316	Corrections made by Audit office in the Monthly Accounts . . . . . 671
Record of audit order on— and adjustment in the Objection Book . . . . . 316(d)	Current Review of audit of — by— (1) a member of the superintend- ing staff . . . . . 523—525
<b>Disallowances . . . . . 158, 220</b>	(2) Gavelled Officers . . . . . 525—529
<b>Disbursing Officers—</b>	Each debit item in the Monthly Account except in case of pay- ments in cash and receipt of cash is counterbalanced by one or more credit items . . . . . 667(a)
Responsibility of — for watching progress of expenditure . . . . . 202(d)	Examination of Schedules, Schedule Dockets, vouchers, etc., sent . . . . . 665, 675
<b>Dismissal, Discharge and Resignation—</b>	

## No. 142.

Page 355, Index, Catchwords "Dismissal, Discharge and Resignation"—  
Delete the catchwords "Dismissal, Discharge and Resignation" and the  
detailed catchwords thereunder.  
[Audit Code, Vol. I, 1st Edition (2nd Reprint), No. 142, dated the 1st June 1937.]

<b>District Auditor—</b>	<b>Divisional Office . . . . . 672</b>
His primary responsibility . . . . . 203 204	

## INDEX.

Articles.	Articles.
<b>Divisional Accounts—</b>	<b>Establishment—contd.</b>
No — to be omitted from the Civil Account of the month without Accountant General's approval . . . . .	Precautions against re-employment of dismissed men . . . . . 45
Passing of — in audit . . . . . 670	Re-employment of dismissed Government servants by concealment of antecedents is punishable by dismissal . . . . . 45
Post review of audit, etc . . . . . 531—537	Revision of a portion of — of an Audit office borne by Provincial Government or Local Funds . . . . . 41 Rule 1
Posting of Receipts and Disbursements in the Statement of Disbursers' Accounts . . . . . 678, 679	Sanction and revision of — of a Civil Audit office . . . . . 41
Posting of the — in the Detail Book . . . . . 678, 679	Submission of proposals for revision of — to the Auditor General . . . . . 41
Preliminary examination of Monthly — . . . . . 665	Temporary—
Result of audit of — to be intimated to the Divisional Officer in Audit note and Objection Statement . . . . . 670 Rule 1	Note to be made in the Audit Register when — is sanctioned . . . . . 300
Scrutiny of credit items in the Monthly Account representing sale-proceeds of stores or other property . . . . . 667 (b)	When charges for — to be noted in the Audit Register . . . . . 300 Rule 3
Separate Statement of Disbursers' Accounts for the Works Audit section . . . . . 678 Rule 2	Test of qualification of clerks on first appointment . . . . . 43
<b>E</b>	<b>Establishment Bills—</b>
<b>Elimination of Pies—</b>	Audit procedure . . . . . 295
Accounts of all funds controlled by the Government of India . . . . . Rule 1 under Rule G—	Amount of—objected to should be entered in the Audit Register . . . . . 295 Rule 3
Annexure A Chap. 20	<b>Establishment Return—</b>
Transactions of the Provincial Loans Fund . . . . . 420-A Note	Check and record of — in the Audit office . . . . . 288 (b), 239
<b>Errors in Accounts—</b>	Comparison of — with previous year's establishment book . . . . . 288 (a)
— in the Monthly Account, how to be corrected . . . . . 671	List for watching receipt and disposal of annual — . . . . . 288
If frequent the fact to be reported to Deputy Accountant General . . . . . 672 Rule 1	<b>Estimates—</b>
Intimation of corrections to Divisional Officer . . . . . 672	Excesses over — held under objection to be taken into account in ascertaining total liabilities against project estimate . . . . . 597
<b>Establishment—</b>	Exhibition of Public Works transactions in accounts, —, reports, etc., in separate sections for Central, Provincial, Reserved, Transferred, Voted and Non-voted . . . . . 653, 654
Audit office—	Excesses over — how treated in audit . . . . . 648
Is subject to Government servants' conduct rules . . . . . 75	Lapse of annual maintenance and repair — . . . . . 648
Audit Register of—	Scrutiny of working — for a work or project . . . . . 647
Arrangement in the — for audit of establishment pay bills . . . . . 291	Technical sanction to working — of a project not yet technically sanctioned but administratively approved . . . . . 698
Charges for temporary — how debited . . . . . 300 Rule 2	<b>Examination—</b>
— of a Civil Audit office. Appointments and promotions . . . . . 42	For promotion to Subordinate Accounts Service . . . . . 49
Incidence of the cost of — and contingent charges for acquisition of land . . . . . 406	Of junior officers of the Indian Audit Department . . . . . 25, App. 4
Powers of Accountants General regarding appointment and promotion of persons on the — . . . . . 42	
Powers of Accountants General and Auditor General in respect of — . . . . . 41, App. 3	

## INDEX.

Articles.	Articles.
<b>Exchange—</b>	<b>Expenditure—<i>contd.</i></b>
See Rate of Exchange.	Progress of—
<b>Exchange Account—</b>	Responsibility of disbursing or
Debits and credits relating to the Forest Department in the Inward— not adjusted until transactions first appear in the Forest Account . . . . .	controlling officers for watch- 202 (d)
Details to be furnished of credits on account of Fund subscrip- 706	Recovery of — to be watched through a register . . . . . 127
Transactions relating to Public Works Remittances to be in- 460	Sanctions to—
cluded in — . . . . . 604 Rule 1, 605 Rule 1, 609—611	Audit of — . . . . . 125
<b>Expenditure—</b>	Separate provision for — in India and England . . . . . 195
Accountant General's responsi- 87	Terms "Voted" and "Non-voted" defined . . . . . 173
Apportionment of — on Survey of India between "30—Scientific Departments" and "5.—Land Revenue" . . . . . 181 (3)	To be audited at local inspections if possible . . . . . 206
Audit of — . . . . . 123 <i>et seq.</i>	Extract from Contractors' Ledger . . . . . 592
Audit of — after payment . . . . . 129	Extract from Register of Refunds of Revenue . . . . . 640
Audit of — before payment . . . . . 123	F
Audit of — against grants . . . . . 201 <i>et seq.</i>	<b>Family—</b>
Authority responsible for keep- 201	Incidence of passage money to — of European non-commissioned officers or soldiers on their death in Civil employ . . . . . 184 (g)
Control over — within the grant . . . . . 201	<b>Famine Relief Fund—</b>
Control over — under the major head "23.—Audit," and Auditor General's responsibility . . . . . 87	Preparation and disposal of Ac- counts of the — . . . . . 147
Control over — under the major head "23.—Audit"; Submission of monthly statements to the Auditor General . . . . . 88	<b>Fees—</b>
Charges in India for stores obtained from England should be treated as Indian — . . . . . 195 Rule 1	Acceptance of — by Government servants of and below the rank of Senior Accountant and Divisional Accountant for private work . . . . . 74
— in a Governor's province. Dis- tribution between Reserved and Transferred explained in Account- ant General's Office Manual . . . . . 176	Acceptance of — by Gazetted officers of the Indian Audit De- partment . . . . . 81
— subject to vote of Legislature . . . . . 173	<b>Field Works—</b>
Excess or possible excess over grant under "23.—Audit" to be re- ported to Auditor General . . . . . 87	In charge of Public Works De- partment: Account and Audit pro- cedure should be prescribed by Accountant General . . . . . 653
Incidence of — on Audit . . . . . 193 D	<b>Finance Department—</b>
Includes—	Report to — of measures likely to impair efficiency of the conduct of business . . . . . 119
(a) refunds of revenue, and . . . . . 174	<b>Finance Department of local Govern- ments—</b>
(b) working expenses . . . . . 174	Co ordination of the Audit office with — . . . . . 164
Officers responsible for watching progress of — when several officers incur expenditure against a lump sum appropriation . . . . . 202 (d)	<b>Finances of India—</b>
Procedure of audit of — which can- not be properly audited in the Accountant General's office and for which local audit is not possible . . . . . 206, App. 13	Secretary of State and the Secre- tary of State in Council respon- sible for — . . . . . 22

## INDEX.

Articles.	Articles.
<b>Financial Irregularities—</b>	<b>Foreign Service—contd.</b>
Maintenance of alphabetical card index of — against the names of the Government servants responsible . . . . . 735	Incidence of — contributions . . . . . 192
Need not be reported to the Auditor General unless his intervention is required . . . . . 734	Incidence of leave salaries of Government servants on — . . . . . 183 Rule 1
Report of individual cases of serious — to the controlling authority . . . . . 733	Incidence of pay and allowances of Government servants transferred to and from — . . . . . 182 (d)
Report to Superintending Engineer of important and serious — . . . . . 741 (c)	Incidence of travelling allowances of Government servants transferred to or from — . . . . . 188
<b>Financial Powers of—</b>	Verification of service for pension of officers on — . . . . . 323 (f)
— the Accountant General . . . . . 10, App 3	<b>Foreign Service Contributions—</b>
— the Auditor General . . . . . 3	Adjustment of — creditable to Central Government . . . . . 192 Rule 2
<b>Financial Rules and Orders—</b>	Adjustment of — of military officers in permanent Civil and military employ . . . . . 192 Rule 4
Accountant General should be consulted first by local Government in doubtful cases . . . . . 14	Incidence of — . . . . . 193
<b>Financial year—</b>	<b>Forest Department—</b>
Close — . . . . .	Adjustment of transactions of the — by Book transfer is effected . . . . .
No. 143.	
<b>Fines—</b> Page 358, Index, catchword "Fines"—	
May Delete the items "May be imposed on inferior establishment. . . . . 69" and "Not to be imposed on members of clerical and ministerial establishments. . . . . 69"	
Not [Audit Code, Vol. I, 1st Edition (2nd Reprint), No. 143, dated the 1st June 1931.]	
Ref. Rule 1	
<b>First Schedule of payments—</b>	<b>Forest Remittances—</b>
Objections to items in the — to be immediately communicated to the office or treasury concerned to stop similar errors in the next month's payments . . . . . 208	Audit of — . . . . . 703, 704
<b>Fixed charges (Public Works)—</b>	Difference between Forest Officers' and Treasury Officers' figures should be promptly settled . . . . . 703, 704
Note of sanctions to — in Part II of the Works Audit Register . . . . . 559	<b>Forest Surveys—</b>
<b>Foreign Service—</b>	Apportionment of cost of — carried out by the Survey of India and of Forest Maps . . . . . 181 (4)
Account of contributions of officers on — in Indian States . . . . . 295 Rule 2	<b>Forms—</b>
Accountant General's responsibility for obtaining a declaration in cases of transfers to — out of India . . . . . 432-B	Standardised Forms . . . . . 101
Accountant General's responsibility for prompt recovery of — contributions . . . . . 431	<b>Fraud and Forgery</b>
Audit of — contributions . . . . . 428	Report of serious cases of — to the Auditor General . . . . . 734
Broadsheet of — contributions; its posting . . . . . 429, 430	<b>Fund (s), —</b>
	Transactions of the Provincial Loans— . . . . . 420-A
	<b>Fund Subscriptions—</b>
	Intimation of changes in the — of Indian Civil Service and Military Officers to Treasury Officers . . . . . 233 Rule 2



## INDEX.

Articles.	Articles.
<b>Government servant(s)—<i>contd</i></b>	<b>Gratuities—</b>
Adjustment of pay and allowance of a — after transfer . . . . . 182 (c)	Note in the Audit Register of recovery to be made from re-employed persons . . . . . 784 Rule 1
Definition of — . . . . . 190 Note	Note of repayment of — on re-employment . . . . . 341
Distribution of pensionary charges of — between different Governments . . . . . 190	Quarterly examination of the Register of — and enquires into their non-payment . . . . . 241 Rule 1
Distribution of travelling allowance of — between different Governments . . . . . 189	Register for grants and audit of — Voucher for payment of — to be signed by the recipient and not by the Head of the office . . . . . 341
Incidence of leave salaries of — in Foreign Service . . . . . 183 Rule 1	<b>H</b>
Rules governing incidence of the cost of leave salaries of — . . . . . 183	<b>Half-yearly Register of Stock . . . . . 644, 645</b>
Transfer of — to another office or Department . . . . . 10-A	<b>Headquarters—</b>
<i>See also</i> Gazetted Officers, Establishment, Pensions, Fees	Absence of Accountants General from — to be intimated to the Auditor General . . . . . 28 (a) Note
<b>Government Servants' Conduct Rules—</b>	Auditor General's power to change — of gazetted officers under his control . . . . . 23
Applicable to gazetted officers of the Indian Audit Department, and to members of establishment . . . . . 33, 75	<b>Health Certificates—</b>
Auditor General exercises powers of a local Government under — . . . . . 33 Rule 1	To be kept in a separate file . . . . . 238 (a) Rule 1.
Misconduct of a subordinate gazetted officer to be promptly reported by the Accountant General to the Auditor General . . . . . 34	<b>Higher Audit—</b>
Supply of — . . . . . 33	Functions of — . . . . . 149
<b>Grants and appropriations—</b>	Recruitment of staff for — . . . . . 150
Audit of — . . . . . 123	Requirements of — should be borne in mind in conducting post review of audit . . . . . 215
Audit of expenditure against — . . . . . 201 <i>et seq</i> 738—738	Scrutiny of March expenditure by the — section . . . . . 649
Authority responsible for keeping expenditure within — . . . . . 201	Spent in which to be conducted . . . . . 152, 153
Distribution of — . . . . . 198	<b>High Commissioner—</b>
Division of — into primary and secondary units of appropriation — lapse on 31st March each year . . . . . 194 648	History of Services to reach the — by the 1st November . . . . . 267
Watch of progress of expenditure against — and warning to officers responsible . . . . . 201	<b>Hindu Family Annuity Fund and Bengal Christian Family Pension Fund—</b>
<b>Grants-in-aid—</b>	Recovery and adjustment of subscriptions . . . . . 451, 452
Application of the rules . . . . . 306-A	<b>History of Services—</b>
Main directions of audit . . . . . 306-B	Charge Certificates to be shown to the poster of — . . . . . 228
Audit of grant itself . . . . . 306-C	Continuance of names of ministerial servants in — even after the termination of their acting promotion to gazetted posts . . . . . 271
Audit of expenditure by grantees from grants . . . . . 306-F	Facts noted in the — . . . . . 268
Procedure in the Audit office . . . . . 306-L	
<b>Grants of land and alienation of land revenue—</b>	
Audit of — to be arranged for if required by the Governor General in Council . . . . . 105	
Grants by local Governments are subject to audit by Accountant General . . . . . 106	

## INDEX.

Articles.	Articles.
<b>History of Services—<i>contd.</i></b>	<b>Increment—<i>contd.</i></b>
Grant of Passages under the rules promulgated in the G. I. F. D. letter No. 495 C. S. R., dated 25th April 1923, to be entered in — 268, Note	Stoppage of— of any member of establishment to be noted in the fly-leaf of the Audit Register 295 Rule 1
— of gazetted officers transferred to Foreign Service 273	<b>Indian Audit Department—</b>
How kept up to date in the Audit office 271	Acceptance of fees for private work by officers of the — 31
Information to be furnished to the new Audit Officer on transfer of an officer 272	Attachment of pay of an officer in the General List of the — to be immediately reported to the Auditor General 35
Method of recording facts in the — 268	Confidential reports on gazetted officers of the — 32
Note of particulars of literary works, titles, etc., in the — 270	Constitution of — 21
Officers for whom maintained 267	Junior officers—
To be submitted to the High Commissioner by the 1st November 267	Training and examination of — 25, App. 4
To be used in verifying services of gazetted officers 323 (e)	Monthly return showing pay and allowances of gazetted officers of the — to be submitted to the Auditor General 244
<b>Hong-Kong pensions—</b>	Officers of — should submit to the Auditor General a Medical Certificate of fitness 27-B
Audit of — 335 Rules 2 & 3	Officers of — should intimate to the Auditor General the date on which they intend to reach India 27-C
<b>House-building Advances—</b>	Recommendations for extension of service of officers of the — 29
Audit of — 414	Resignation of members of All-India services serving in — must be reported to the Secretary of State 30-A
Index Register of — to prevent a second advance for the same house 415	Submission of pension applications of officers of — to the Auditor General 30
<b>House-rent—</b>	Title of officers of the — to medical attendance 37
Recoveries of — 254	<b>Indian Civil Service Family Pension Regulations—</b>
To be paid by political officers 258	Accountants General to send a monthly list of subscriptions under the — to the Accountant General, Central Revenues. 438
I	Accountant General, Central Revenues' responsibility for correct recovery of and keeping account of subscriptions 440
<b>Imperial Bank of India—</b>	Adjustment of subscriptions 438
Division of audit of interest payments between the Government Auditor and the — 350	Details to be furnished in the list of subscriptions 439
Payment of renewal and encasement fees on Government Promissory Notes to —, Calcutta 411	Submission to India Office of quarterly statements of casualties and new subscribers 441
<b>Imprest—</b>	Submission to India Office through Auditor General of half-yearly statement of receipts and charges in India under the — 442
Daily account of the Cash Department of the Pre-audit Section to close with the fixed 485	<b>Indian Civil Service Officers—</b>
Imprest in Audit offices for payment in cash of pre-audit bills 483	Officers responsible for verification of services of — for annuity 322
Monthly verification of the — 484	
<b>Incidence of pay and allowances, travelling allowance, pensions, etc.—</b>	
See Classification.	
<b>Increment—</b>	
— certificates, how checked in Audit 297	
— above efficiency bar 232, Note	

## INDEX.

Articles.	Articles.
Indian Civil Service Provident Fund—	Inspecting Officers— <i>contd.</i>
Deductions from bills on account of — how adjusted . . . . .	To see that irregularities and defects noticed at previous inspections have been remedied . . . . .
437	858
Indian Civil Service (Non-European Members) Provident Fund—	Treatment of tour programme of — as confidential . . . . .
Incidence of Government Contribution to the — . . . . .	833 Rule 2
192-E	Inspection (of P. W. Offices)—
Indian Military Service Family Pension Regulations—	Advice to Departmental officers . . . . .
Recovery of subscriptions under — and their accounting . . . . .	Annual Statement of offices inspected . . . . .
448	867
Indian Military Widows' and Orphans' Fund . . . . .	Arrangement by Accountant General for — and test audit of each Public Works division at least once a year . . . . .
447	830-A
Inferior Servants—	Arrears and confusion in accounts work . . . . .
— in Audit Offices can be punished with fines for petty carelessness . . . . .	856
Pay of —, when treated as contingent charge, not to be entered in the Register of Periodical charges . . . . .	Collection by auditors of points to be seen at local — . . . . .
319, Note	813—854
Inspecting Officers—	Examination of accounts . . . . .
Advisory work of — . . . . .	Initial and other accounts to be checked at local — . . . . .
Check of accounts of works maintained in the division . . . . .	816
848, 849	— of Sub-Divisional offices by Divisional Accountants . . . . .
Check of initial accounts of divisional offices . . . . .	855
843	Junior Garretted Officers with less than 5 years' service not to be entrusted with — work . . . . .
Check of Cash Book of divisional office . . . . .	830-A Rule 1
843, 844	Local audit of certain accounts at the time of — . . . . .
Check of stock account . . . . .	851
843, 845	Notice of — to Divisional Officer for collection of records, etc . . . . .
Check of measurement book . . . . .	833
843, 846	Object of — of Divisional offices . . . . .
Check of muster rolls . . . . .	836
843, 847	Review of Divisional Accountant's audit . . . . .
Complete analysis and examination by — of accounts of one major work or two minor works singled out by the Deputy Accountant General . . . . .	855
835	Senior Accountant allowed to conduct — in the United Provinces . . . . .
Documents to be supplied to the — from the Accountant General's office . . . . .	832 Rule 2
834, 835	Special rules for — of Public Works divisions in the United Provinces . . . . .
Examination of the accounts of interest-bearing securities . . . . .	832 Rules 1 & 2.
850	Staff and time required for — of an ordinary Public Works division . . . . .
Examination of all accounts records . . . . .	831
852	Surprise visit to a Divisional or Sub divisional office . . . . .
Examination by — of the system of account followed in workshops . . . . .	833 Rule 3
853	Test audit of Public Works divisions at headquarters and examination of accounts records of a few sub divisions each year in the offices concerned . . . . .
Examination by — of Divisional Monthly Accounts with their office copies and initial accounts . . . . .	833
854	Treatment of tour programme of Inspecting Officers as confidential — . . . . .
Inspecting officer's Reports and their disposal . . . . .	833 Rule 2
858, 866	See also Inspecting Officers. —
May analyse the accounts of any work . . . . .	Inspection (of Treasuries)—
835	Deviation from programme of — at the discretion of the Accountant General subject to general approval of the local Government . . . . .
To devise and report to Accountant General remedial measures for arrears in divisional accounts . . . . .	863 Rule 1
856	



## INDEX

Articles.	Articles.
<b>Inspection (of Treasuries)—<i>contd.</i></b>	<b>Inspection Report—<i>contd.</i></b>
— District Treasuries by Accounts Officers . . . . .	Inspection Reports and Test Audit Notes (Public Works) to be examined by Works Audit Section and modified by the Deputy Accountant General . . . . .
863	862
Intervals at which — should be conducted . . . . .	Preparation of treasury — in two parts, one containing points for the Controller of the Currency and the other containing other points . . . . .
863	897
Inspecting Officer not required to verify by count balances of cash, stamps or opium . . . . .	Selection of items from — for Appropriation Accounts and Report . . . . .
873 Rule 1	865, 886
Inspecting Officer not required to inspect banks doing treasury work . . . . .	Special correspondence in respect of items in treasury—for inclusion in the Appropriation Accounts and Report . . . . .
874 Rule 1	886
Notice of — not necessary . . . . .	Submission of treasury — to the Deputy Accountant General with a note of the items possibly to be included in Appropriation Accounts and Report . . . . .
889	884
Objects of — . . . . .	Submission of — to Divisional Officer, Superintending Engineer and local Government . . . . .
871	884
Points to be seen and procedure of the Currency for special points to be looked into at — . . . . .	Submission of — and test audit notes on divisional offices to Deputy Accountant General by the Inspecting Officer . . . . .
870 Rule 1	880
Review of records of audit objections and the retrenchment register . . . . .	<b>Inter-departmental Adjustments—</b>
880	Suspense slips . . . . . 208-A, 208-B
Staff required for — . . . . .	<b>Inter-divisional adjustments—</b>
869	Partner and agreement of debits and credits arising out of — in the Forest Department . . . . .
Supply to the Inspecting Officers of memo. of points to be looked into . . . . .	Partner and agreement of debits and credits arising out of — in the Public Works Department . . . . .
870	603
Test audit of certain vouchers at — . . . . .	<b>Interest—</b>
879	See Rate of Interest.
Test audit of one month's pension vouchers at — . . . . .	<b>Interest payments—</b>
879 Rule 2	Audit of — See Audit. . . . .
Treasury — to be avoided on days on which the treasury work is known to be heavy . . . . .	Audit of — by Public Debt Office . . . . .
869	Preparation of list of — for the Public Debt Office . . . . .
Working instructions for — to be laid down by Accountant General . . . . .	Irrigation, Navigation, Embankment and Drainage Works—
872	Financial Results of — Report to Government of India . . . . .
<b>See also Inspecting Officers.</b>	Form of the statement . . . . .
	659, 662
<b>Inspection Report—</b>	<b>Items adjusted but awaiting clearance—</b>
Completion of treasury — before the Inspecting Officer leaves the treasury . . . . .	<b>Communication to the party concerned of real objections subsequently noticed to — . . . . .</b>
883	733
Discussion with Treasury Officer and Collector before the treasury — is signed by the Inspecting Officer . . . . .	
883	
Disposal of — of P. W. offices by local Governments . . . . .	
886	
Disposal of the Currency portion of treasury — rests with the Deputy Controller of the Currency . . . . .	
887	
Examination of treasury — in Treasury Audit Department b o e it is sent out of the Accountant General's office . . . . .	
885	
Inspection Report on Public Works Divisions—	
Division of — into report proper and test Audit Note—	
Discussion with the Divisional Officer, and completion . . . . .	
888	
Language and tone . . . . .	
889	

## INDEX.

	Articles.		Articles
Items adjusted but awaiting clearance— <i>contd.</i>		Last-Pay Certificates—	
Items adjusted provisionally (P. W. D.)	612	Disposal of — received with Pension applications . . .	331 (b) Rule
Nature of items to be placed under — in the Objection Book . . .	783	Full conditions and particulars of advances to be furnished in — of gazetted officers . . .	24
Transfer of — to Advances Recoverable and Suspense . . .	789	Indian pay and allowances due to a Government servant proceeding on leave out of India or retiring from service not to be entered in — . . .	28
Items awaiting response (P. W. D.)	616	Note of advances to gazetted officers returning to India in the — . . .	24
<b>J</b>		Note of apportionment of pensionary charges in the — . . .	325 (1)
Joining Time—		Note of deductions from pension in the — . . .	331 (b) Rule
To be specially checked by Superintendent or Gazetted Officer when circumstances are special	210 (1), Note 2.	Register of — . . .	28
<b>L</b>		Required before issue of Pension Payment Orders . . .	331 (b) Rule
Land—		<b>Law Suits—</b>	
Acquired for Railway—		Audit of advances for — . . .	412 Rule
Capitalised value of abatement of land revenue to be debited to the capital accounts of the Railways concerned	406	<b>Leave—</b>	
Advances drawn by Collector, how adjusted . . .	407	Accountant General's power to sanction — to all persons on his establishment . . .	61
Audit of sanctions to alienation of Government — . . .	408	Address during — . . .	27-A
Government Land—		Applications for — of all kinds from Assistant Accounts Officers to be disposed of by Heads of Civil Audit offices . . .	27 (b)
Classification of sale-proceeds of — . . .	181 (6)	Applications of Assistant Accountants General for — on average pay up to four months may be disposed of by Heads of Civil Audit offices . . .	27 (a)
Incidence of cost of — acquired and that of establishment, etc., required for such acquisition for the various departments and local Funds . . .	406	Check at the time of verification of service in the Audit office of correctness of — granted to non-gazetted officers not to be made . . .	323 (c)
Payments for — acquisition to be accounted for direct to authorities of the Department concerned . . .	406 Rule 1	Date of departure of Assistant Accountants General on, and return from, — to be intimated at once to the Auditor General . . .	27 (a) Note 1
Rules regarding incidence of cost of — acquired . . .	181 (5)	Disposal of — applications of officers of the Indian Audit Department . . .	28, 21
<b>Land Acquisition Charges—</b>		Entries to be made in the Audit Register of gazetted officers on the receipt of orders of — or transfer . . .	235—237
Audit of—			
Check of Land Award Statements and note of particulars in the Register of Land charges . . .	586		
Frequent investigation of non-receipt of vouchers . . .	588		
Procedure in the disposal of Land Award Statement in the Audit office . . .	587		

## INDEX.

	Articles.		Articles.
<b>Leave—contd.</b>		<b>Library—</b>	
Leave Procedure Rules . . . . .	263, App. 10	Examination of books in the office	
Reasons for refusal of — on average pay up to four months to Assistant Accountants General to be communicated to Auditor General . . . . .	27 (a) Note 2	— on receipt of charge . . . . .	92
Report of intention of gazetted officers of the Indian Audit Department to take — to be submitted to Auditor General . . . . .	28	Issue of books from office — . . . . .	91 (1) & (4)
Settlement of all demands against a gazetted officer on receipt of intimation of his intention to take — or to retire or of his death . . . . .	260	Revision of catalogue of the office . . . . .	96 (2)
Transfer of a Government servant while on — . . . . .		Rules for the care of the office — . . . . .	91
Date from which transfer takes effect . . . . .	182 (d) Rule 1	<b>Lists—</b>	
<b>Leave Account—</b>		Procedure of check of — or Schedules sent with treasury accounts . . . . .	205
Maintenance of — of Chaplains . . . . .	274, Note	<b>Loans—</b>	
Maintenance of — of gazetted officers . . . . .	274	Audit of — raised by local Government . . . . .	420
<b>Leave-salary—</b>		<b>Local Funds—</b>	
Adjustment in India of — advanced to gazetted officers returning from leave out of India . . . . .	248	Incidence of cost of land acquired for — . . . . .	406
Incidence of — of a Government servant on Foreign service . . . . .	183 Rule 1	Local Government's responsibility for audit of — . . . . .	889
— of gazetted officers Adjustment of — between different Provincial Governments through Account Current . . . . .	183 Note 2	<b>Local Government—</b>	
Principles governing the distribution of — between different Governments are not applicable to house-rent allowance or other Compensatory allowance during leave . . . . .	183 Rule 3	Definition of — . . . . .	Preface, Para. 5
Rate of exchange at which — advanced out of India should be converted for adjustment in India . . . . .	248	Delegation of authority under the Government of India Act to — . . . . .	104
Re-audit of leave salary drawn by a retiring Government servant not to be undertaken at the time of pension verification . . . . .	323 (c)	Should consult the Accountant General beforehand in doubtful cases . . . . .	14
Regularisation of — when a Government servant in Foreign service in India is granted leave for which he is not eligible under rule . . . . .	432-A	<b>Local Governments' Borrowings—</b>	
Rules governing incidence of the cost of — of Government servants . . . . .	183	Preparation and disposal of the <i>Pro forma</i> Accounts of the — . . . . .	148
<b>Leave-Salary Certificates—</b>		<i>See also</i> Loans	
Register of — . . . . .	264	<b>Local Inspections—</b>	
<b>Ledgers—</b>		Charges to be audited at — . . . . .	208
Check of — of Contractors and Disbursers of the Forest Department . . . . .	707	Procedure of audit of charges which can more properly be audited at — . . . . .	206, App. 13
Check of Contractors' Ledger (P. W. D.) . . . . .	592	<b>Local Rules—</b>	
		Incorporation of — in Audit Manuals of Accountant General's office . . . . .	167
		<b>Losses—</b>	
		Reports on Defalcations and other — . . . . .	159
		Treatment of — . . . . .	192-F, App. 17.
		<b>M</b>	
		<b>Madras and Bombay Military Funds—</b>	
		Adjustment of pensions and certain other miscellaneous charges payable out of — . . . . .	445
		<b>Madras Military Assistant Surgeons' Fund—</b>	
		Maintenance of account of — . . . . .	

## INDEX.

	Articles.		Articles.
<b>Manuals of Accountants' General's office—</b>		<b>Miscellaneous Public Works Advances—</b>	
Purpose and upkeep of —	78, 167, 185	Points to be seen in auditing Schedule of —	626
Supply of — to the Auditor General	78 Note, 167 Note, 168 Note	<b>Miscellaneous sanctions and Orders—</b>	
		See Sanctions and orders.	
<b>March Expenditure—</b>		<b>Municipal Fund—</b>	
Scrutiny of — by the Higher Audit Section	649	Broadsheet of — posted by different auditors, each making his own entries	507 Rule 1
To be carefully scrutinised in the Audit office	649	<b>Munsiffs, Tehsildars, etc.—</b>	
Match Banderols . . . . .	425-A	Arrangement for audit of pay of — who hold non-gazetted posts, but are transferred from district to district	293, Rule 3
Mauritius Pensions—		Maintenance of a scale register for —	293, Rule 3
Audit of . . . . .	335 Rules 2 & 3	<b>Muster Rolls—</b>	
<b>Measurement Books—</b>		Check of — at local inspections	843, 847
Check of — at inspections of Divisional officers	843, 846	N	
<b>Medical Attendance—</b>		<b>National Health Insurance Contribution—</b>	
Title of officers of the Indian Audit Department to —	37	Maintenance of accounts of —	457
<b>Medical Officers—</b>		<b>Non-commissioned officers or soldiers (European) in Civil employ—</b>	
Holding Civil appointment on consolidated pay —		Incidence of passage money to families of — who die while in civil employ	184 (c)
Department from which difference between military and consolidated pay to be drawn .	182 (e)	Required to buy discharge from the Army . . . . .	184 (g)
<b>Military and Medical Funds (abolished)—</b>		<b>Non-Government Institutions—</b>	
Adjustment of pensions and other charges payable out of —	445	Audit of Accounts of —	139, 140
Receipts . . . . .	443	<b>Note Books—</b>	
<b>Military officers—</b>		Maintenance of — by auditors in the Works Audit Section . . .	543
Holding Civil appointment on consolidated pay —		<b>Notices—</b>	
Department from which difference between military and consolidated pay to be drawn	183 (e)	Power of Accountant General to issue — to the public—Restrictions . . . . .	17
Incidence of pay and allowances of — transferred from Military to Civil	183 (d)	O	
No demand certificate for — in Civil employ	266	<b>Objections (General Principles)—</b>	
Remission of a demand against the estate of a deceased — in respect of an advance of pay granted when proceeding on leave . . .	245 Rule 1	Audit Officers' duties in respect of clearance of —	721
<b>Minor Local Governments—</b>		Audit Officers' power to waive —	156
Definition of — . . . . .	Preface, para. 5	Cases in which money values should or should not be recorded	725
<b>Minot Balance—</b>		Communication to the Auditor General of — for waiving reference to the Secretary of State. 721, Rule 1	
Verification of — . . . . .	899—915		
<b>Miscellaneous Advances—</b>			
(Other than Public Works) . . . . .	412		



INDEX.

Articles.		Articles.	
Objections (on other than Public Works Transactions)— <i>contd.</i>		Objection Book (other than Public Works Transactions)—	
Treatment of sums placed under — for recovery from a Government servant transferred to another district or Audit circle	773	Closing of . . . . .	794
See also Objections (General Principles).		Combination of Objection Statement and — . . . . .	799
Objections (Public Works Transactions)—		Form and maintenance of — . . . . .	776
Action to be taken by Audit office in dealing with Audit — . . . . .	741	Note of adjustment in — after March and opening of new — . . . . .	780
Adjustment of — on receipt of vouchers, schedules, etc., relating to a Monthly Account before that account is received	764	Record of objections in the — before issue of Objection Statement . . . . .	771
Auditor's responsibility in respect of — . . . . .	753	When money column of the — need not be posted . . . . .	777
Clearance of — . . . . .		Objection Book (Public Works Transactions)—	
Attestation of adjustment of — by Superintendent . . . . .	764	Annual closing of . . . . .	766
Note of — in the Objection Book . . . . .	763	Exchange Accounts transactions not to be entered in the — . . . . .	758
— need not be raised to advances and advance payments duly sanctioned . . . . .	752	Monthly closing of — . . . . .	765
Prompt intimation of — to Divisional Officers . . . . .	741 (b)	Note in the — of some of the items noted in the Audit Note . . . . .	743
Quarterly reports to Government of India of — which require orders of the Government of India and the Secretary of State for their clearance . . . . .	768	Notes of overlapping objections on separate sets of pages of the — . . . . .	760
Record of — . . . . .	741 (a)	Object of the — . . . . .	757
Record of money value of — when such value was not previously recorded . . . . .	762 Rule 1	— has no corresponding ledger head . . . . .	756
Record of — regarding vouchers awaited . . . . .	762 Rule 2	Opening of new — . . . . .	766
Record of — to an item the transactions of which are of a progressive character . . . . .	762	Record of distinct classes of objection on separate pages of the — . . . . .	759
Record of full particulars of miscellaneous — . . . . .	762	Value of objection to be noted in — in the nearest rupees . . . . .	749
Registration of items of — . . . . .	761	Objection Statement (other than Public Works Transactions)—	
Report of delay in settling — to the Superintending Engineer and higher authorities . . . . .	751	Auditor's responsibility for disposal of — on return . . . . .	772
Review by Superintending Engineer of — Statement of each division month by month . . . . .	741 (c)	Combination of — and Objection Book . . . . .	799
Review of postings of — by the Superintendent . . . . .	762	Communication of audit objections to Treasury Officers through — . . . . .	769
Scrutiny and communication of — . . . . .	527, 538	Extract may be taken from — for disposal of items requiring time for enquiry, etc . . . . .	772
Value of — to be noted in the nearest rupees . . . . .	749	Record of objections in the Objection Book before the issue of — . . . . .	771
Watch in the Audit office over — . . . . .	751	Sent to the Treasury Officer, etc., twice a month . . . . .	770
See also Objections (General Principles)		Superintendent's memorandum book to watch issue of — . . . . .	771
		To be returned by the Treasury Officer, etc., after a fortnight . . . . .	772
		Objection Statement (Public Works Transactions)—	
		Distinction between — and Audit Note . . . . .	729



## INDEX.

	Articles		Articles
<b>Pay Bills—<i>contd.</i></b>		<b>Pensions—<i>contd.</i></b>	
Audit of — of gazetted officers	240	Incidence of — <i>contd.</i>	
Audit of — of Sterling Overseas Pay	244-A	— of Chaplains	191-A
— of gazetted officers		Division of pensionary charges of Military Officers employed partly under the Army Department and partly under a Provincial or Central Government	190 (f)
Superintendent's and Gazetted officer's duty in auditing —	241	Money limit up to which — in presidency towns may be paid in cash	482 Not
<b>Pay slip—</b>		Mutiny —	191-F
Note of number and date of the — in the Audit Register of gazetted officers	230 Rule 1	— of Government servants employed in Coorg	190-A
— of gazetted officers on time-scale of pay its form	232	— of Government servants employed in the North-West Frontier Province	190-B
To be issued on change of emoluments of gazetted officers	230	Pensionary charges of Commercial Department	Article 191-f
Triplicate copy to be sent to the Divisional officer	232-A	— Reports:	
When fresh — to be issued to officers on time-scale of pay	233	Note of the apportionment of the pensionary charges in the Report and the last-pay certificate	325 (a) & (b)
<b>Pensions—</b>		Register to watch their disposal	324
Adjustment of pensionary charges between Governments	325	To be treated as urgent in Accountant General's office	324
Incidence	190-191-C	Political—	343
Procedure	325	Presidency—	
Anticipatory—		Audit Register	340
Special Audit Register for —	342 (a)	Register of — by departments	336
Half-yearly Examination of Register by the Accountant General	342 (b)	Report on application for commutation of —	345-A
Apportionment of — to be noted in the Audit Register and Register of Pension Payment Orders	190 (3) Note	Special—	
Arrears of —	339	See Special Pensions.	
Auditor's duties	349	Submission of — applications of officers of the Indian Audit Department to the Auditor General	30
Check of orders sanctioning — with final report submitted by the Audit office	331 (b)	Verification of services for —, by whom done—	
Examination of sanctions to — accorded by authorities without previous reference to the Audit Officer	329	In case of I. C. S. officers	322
Form and opening of — Audit Register	335, 339	In case of other services	323
Hong-Kong and Mauritius—		Procedure	323
Audit of —	335 Rules 2 & 3	When claims to — to be dealt with by Accountant General	18 (5)
Host cost of — of a Government servant between two or more Governments adjusted	190	<b>Pensioners—</b>	
Incidence of —		Death Report—	
Adjustment between different Governments of the charges of a pension sanctioned after the 31st March 1921 when its payment is transferred from, or to, India	191	Of certain European — to local Government	344 (a)
		Quarterly death report of Royal Indian Navy — to the Director, Royal Indian Navy	344 (b)
		Its due date	344 Rule 1





## INDEX.

	Articles.		Articles.
<b>Presidency Payments—contd.</b>		<b>Project(s)—contd.</b>	
Made by cheques		Deduction from the total cost of	
How cheques are written and		— when a substantial part of the	
signed	481	— is abandoned	596
Issue of duplicates of lost		Necessity for subsidiary registers	
cheques	481 Rule 2	of receipts in case of — for which	
Made in cash		separate Revenue Accounts are	
How payments are made	482	maintained	684
Imprest for cash payments	483	Preliminary enquiry, survey or ex-	
Verification of imprest	484	periment not part of a — 125 (v) Rule 2	
Outstanding Cheques Treatment		Record of technical sanctions to	
of	489 Rule 1	working estimates of a — not yet	
Option allowed in case of provincial		technically sanctioned but ad-	
capitals in respect of pre-audit		ministratively approved	598
payments	478	<b>Project Estimate(s)—</b>	
Paid pre-audit cheques daily com-		In ascertaining total liability	
parison with the Cheque Register	489	against a —, excesses over esti-	
Pre-audit of claims upon Govern-		mates held under objection to	
ment in Presidency towns and		be taken into account	597
provincial capitals	475—480	Preparation of a summary of all	
Posting of Debt Head Classified		actual charges against the pro-	
Abstract	492	ject to determine if the — as a	
Submission of memorandum of		whole has been exceeded	600
daily — to the Accounts Branch	487	Register of sanctions to working	
Submission by the Bank to the		estimates of a project	594, 595
Audit office of daily schedule		Special Rules for —	594—600
of pre-audit cheques paid	485	<b>Proposition Statement—</b>	
Transfer of passed bills from one		Verification of — and determina-	
section to another in locked boxes	477-A	tion of the authority competent	
Transfer of schedules and vouchers		to sanction the proposed scale of	
to the departmental Audit section	493	Establishment	303
Treatment of schedules and vouch-		<b>Provident Fund—</b>	
ers in departmental audit section	495	Forest Officers' Provident Fund :	
See also Audit		Accounts procedure of — Annex. A to Chap.	20
<b>Private Work—Acceptance of fees</b>		Fund Accounts maintained by each	
for —		Accountant General	455
See Fees		Procedure to be followed in cases	
<b>Productivity—</b>		of withdrawals from—for payment	
Test of determining — of works con-		of premium on Insurance policies	456-A
structed from loans	143 Rules 2 & 3	<b>Provincial Expenditure—</b>	
<b>Pro Forma Accounts—</b>		Division of — into "Reserved"	
Cases where necessary	144—146	and "Transferred"	171
Form to be determined by the Ac-		<b>Provincial Government—</b>	
countant General	143	Definition of —	Preface, para. 5
Preparation and submission of —		<b>Provincial Loans Fund—</b>	420, 420-A and Appx.
of local Governments' Borrowing			6-A.
Accounts and Famine Relief		<b>Provincial Subjects—</b>	
Funds	147, 148	Central Government cannot spend	
Procedure	142	money on —	172 Note 3
Special rules for Indian Posts and		<b>Public body—</b>	
Telegraphs, Public Works and		Audit of the accounts of a — to be	
Railway Departments	145	arranged for if required by the	
<b>Project(s)—</b>		Governor General in Council	105
Audit of sanction to expenditure			
on component parts of a —	125 (v) &		
	Rule 1.		
Closing of construction estimates of	651		



# INDEX.

Records—	Articles.		Articles.
Destruction of —		Remittances (Non-Public Works)—	
Previous approval of the Accountant General required for destruction of — in a Divisional office	95, 96	Check Register of local—	390
— of recoverable over-payments, miscellaneous advances, loans and revenue advances	542	Its posting	397
Recoveries of overpayments—	433	Check on Foreign — effected by Controller of the Currency	398 Rule 1
Adjustment of —, made in cash or by short payment of an item, not chargeable to the same detailed head		Debits and credits for — from one treasury to another, how adjusted	401
May be made from the Government servant's undrawn pay and allowances, if he is dead or has left Government service	792	Difference between debit and credit on account of the same —, how treated in Audit	398
No adjustment necessary when — are made by short payment of an item chargeable to the same detailed head	793	Enquiry for adjustment of out-standings	400
Travelling allowance paid in excess to a Government servant for journey to or from a Pasteur Institute is recoverable by Accountant General of the province of origin	418 Rule	How — in transit from small coin depots accounted for	506 Notes
Waiving of —	156	Monthly agreement between the — Check Register and the Detail Book	399
When made in a previous year are to be dealt with under special orders of the Audit office.	790	— to and from Small Coin Depots	402, 403
Recruitment rules—		Statement of unadjusted debits and credits submitted to the Deputy Controller of the Currency	398 Note
Responsibility of Audit for application of —	262	Remittances (Public Works)—	
Re-employment of Pensioners—		Audit of the Schedule of Debits and Credits to —	601
Auditor General can sanction — in posts under his control	66	Check of transactions under I Remittances into Treasuries and II Public Works cheques	606
Refunds—		Examination of items provisionally responded to by Divisional offices	612
Audit of —	409	Heads or classes of transactions relating to Public Works	604
Audit of — of value of spoilt stamps	409 Rule 2	— to Treasuries and officers in account with another Accountant General to be adjusted through Exchange Accounts	604 Rule 1
— of fines to be noted in the statement of fines	409 Rule 1	Special points requiring attention as regards III. Other Remittances	608
— of Income Tax	409 Rule 4	Sub-divisions of head III Other Remittances.	605
— of revenue (Public Works).	639, 640	Transactions to be classified under III Other —, items adjustable by Civil Officers, and items adjustable by Public Works Officers	605
Audit and adjustment of —		Watch of adjustment of items awaiting response	616
— of stamp duty by Civil Courts	409 Rule 2	Remittance Check Register—	
Registers—		Maintenance of —	398
Completion by auditors	507 Rule 1	Posted by different auditors, each making his own entries	507 Rule 1
See also Audit Code Forms.		Renewal fees—	
Register of Land Charges	588, 587	Remittance of — on Government Promissory Notes to Public Debt Office by postal money order	411 Note
Register of Tools and Plant	646, 647		



## INDEX.

	Articles.		Articles.
<b>Review of Audit—contd</b>		<b>Rules and Orders—</b>	
Auditor should not know what bills are likely to be left un-reviewed	211	Audit and scrutiny of — 112, 114—119	
Condition of post — by gazetted officers and its treatment	216, 537	Officers responsible for scrutiny of — 113	
Current —	209	See also Rules, Sanctions and Orders	
Current — of Divisional Accounts by—		S	
(1) the superintending staff	523—525	<b>Sanctions (and Orders)—</b>	
(2) the gazetted officer	526—529	Administrative approval Scrutiny of — in respect of civil works of the Central Government	546
Forest Officers' accounts	708	Audit check of — 108—122-A	
Help of Assistant Superintendent in the — of gazetted officers' bills	210 (1) Note 1	Audit of — for the grant of additions to pay and other special concessions and allowances	125-A
How percentages of bills to be reviewed are ascertained	211	Audit of — to alienation of Government land	408
Percentages of different classes of bills to be examined at the current—	210	Audit of — to expenditure on works	125
Points to be seen in reviewing detailed contingent bills	214 Note 4	Audit of — to expenditure against closed projects	125 Rule 1
Post — by gazetted officers — If necessary a Senior Accountant may be treated as a gazetted officer for purposes of —	214 Note 2	Communication of —	108
Post — by gazetted officers, points to be looked to	214, 215	Detailed audit against original — to contracts in certain cases	560
Post — by whom to be conducted	214 N. B.	Doubts as to correctness of — issued with the concurrence of the Auditor General should be referred to the Auditor General	108 Rule 2
Post — of Divisional accounts	531—537	Miscellaneous — to be noted in Part V of the Works Audit Register	562
Requirements of higher Audit should be borne in mind in conducting post —	215	Necessary for expenditure on works	544
Result of — to be reported to the Deputy Accountant General in a separate register	211	Orders of special recoveries to be noted in Part IV of the Works Audit Register	561
Review of charges of establishment drawn against a lump provincial grant. Local arrangements necessary for —	214 Note 3	— affecting financial transactions. Division of —	111
Review of objections and Objection Statements by gazetted officers	212	— of authorities lower than the Government of India, to be audited by the Audit officer concerned	109
See also Review.		— of authorities lower than the Government of India. Procedure for communication of —	109
<b>Rules—</b>		— of the Secretary of State, when necessary	168
Detailed — for determining the productivity or otherwise of a work of irrigation, navigation, etc.	149 Rule 3	— to Contracts to be noted in Part III of the Works Audit Register	560
Exceptional treatment outside— Recommendation by administrative authorities to be sent to local Government and not to the Accountant General	141 Note	— to expenditure Challenge in audit	125 (1) & (II).
Procedure for amendment and interpretation of Code —	141	— to expenditure, to be noted in the Audit Register	127, 420 Rule 1

## INDEX.

	Articles		Articles.
<b>Sanctions (and Orders)—contd.</b>		<b>Schedule of Debits and Credits to Miscellaneous Heads of Account</b>	641—643
— to Works; Note of — in Part I of the Works Audit Register	553, 554	<b>Schedule of Debits and Credits to Remittances</b>	601—610
— other than sanction to Works Note of — in Parts II to V of the Works Audit Register	558	<b>Schedule of Deposits</b>	627
— to fixed charges; to be noted in Part II of the Works Audit Register	559	<b>Schedule of Deposit Works</b>	579
<b>Secret and confidential — Procedure for audit 108 Rule 3 and 109 Rule 1</b>		<b>Schedule of General Provident Fund Deductions—</b>	
<b>Scrutiny and registration of — in respect of Public Works expenditure</b>	551	Check of rate of pay by the Audit Sections	204 Rule 4
<b>Special Financial—</b>		<b>Schedule of Miscellaneous P. W. Advances</b>	661 (c), 626
Necessity for — in certain cases	549, 556	<b>Schedule of Purchases</b>	625
<b>Technical sanction—</b>		<b>Schedule of Rents of Buildings and Lands</b>	561 (b) and (d), 635
Record of — to detailed estimates for sub-works of a project not yet technically sanctioned but administratively approved	593	<b>Schedule of Settlement with Treasuries</b>	607
Required for audit	545	<b>Schedule of Takavi works</b>	583, 628
Scrutiny of—	545	<b>Schedule of Works Expenditure</b>	507
Their acceptance in audit	128	<b>Scheme—</b>	
<i>See also Orders, Rules, Rules and Orders</i>		Cannot be sanctioned if a part of it requires higher sanction	125 (vi)
<b>Sanitary Engineer's fees—</b>		Preliminary enquiry, survey or experiments, not part of a —	125 (v) Rule 2
How to be adjusted in the Audit office	426(c)	<b>Scholarships—</b>	
Old outstanding items to be reported to local Government	426(e)	Form of the Audit Register of —	293 Rule 1
Rules regarding recoveries of— from Municipalities and others	426	<b>Secret Documents—</b>	
<b>Scale Audit Register—</b>		Acceptance of certificates in lieu of —	109 Rule 1, 131 Rule 1
Accountants General are to supply necessary information to the officer responsible for maintaining —	279	<b>Secretary of State—</b>	
Form, and how maintained	275—279	When sanction of the — is necessary	166
— of chaplains Maintained by Accountants General, Central Revenues, Madras and Bombay	279	<b>Secretary of State's bills—</b>	
— of certain special services maintained by the Accountants General, Central Revenues	279	Lapsing of —	391 Rule 1
<b>Schedule(s)—</b>		<b>Securities—</b>	
Note of particulars of vouchers, or — in the Audit Register	206	Examination of accounts of interest-bearing — at local inspections	850
Procedure of check of lists or — sent with the treasury accounts	205	<b>Service—</b>	
<b>Schedule dockets—</b>		Extension of — of non-gazetted and ministerial Government servants	290
Audit of —	567, 576	Submission of recommendation for extension of — of Indian Audit Department officers	233
Audit of — for Percentage Recoveries	577	<b>Service Payments for Recovery—</b>	
<b>Schedule of Debits to Stock</b>	623	Nature of items to be placed under the head — in the Objection Book	784

Articles.	A
<b>Service Registers—</b>	<b>Specimen signature—</b>
To be maintained in the Audit office for personally audited non-gazetted officers not included in the History of Services . . . . . 287 Note.	— of gazetted officers in an audit office empowered to issue author- ities for payment to be supplied to other Audit offices and trea- suries . . . . . 79.
<b>Short payment—</b>	Duty of the relieved officer to send to Audit office — of the relieving officer where pre- audit is in force . . . . . 4
Intimation of — to Government servants . . . . . 775	— of drawing officers required for pre-audit of bills . . . . .
<b>Small Coin Depots—</b>	<b>Stamps—</b>
Audit of the accounts of — and preparation of a general Classi- fied Abstract therefrom . . . . . 506	Audit of discount on — . . . . .
Remittances in transit from — how accounted for . . . . . 508 Note	Audit of refunds of value of spoilt — . . . . . 40
Remittances to and from —, their classification . . . . . 402—403	Audit of sale proceeds of — and value of stock of — . . . . .
<b>Soldiers—</b>	Examination and Audit of the account of — forms . . . . .
Incidence of Military pay and allowances of — temporarily employed in the Civil, Police or Railway Department . . . . . 182 (f)	Plus and minus memo of spoilt — in Bengal . . . . . 40
— in Civil employ, required to buy discharge from the Army . . . . . 184 (g)	Refund of Stamp duty by Civil Courts . . . . . 40
<b>Special charges—</b>	<b>Statements—</b>
Audit of — . . . . . 405	Examination of —
<b>Special pay—</b>	Larger paper than foolscap not to be used unless absolutely necessary . . . . .
Grant of — to typist employed as shorthand writer in an Audit office . . . . . 65	Order of arrangement of differ- ent Governments in — . . . . .
Grant of — from a separate grant for increased work and respon- sibility . . . . . 64	Preparation of —
Necessity for Auditor General's sanction to attach — to a particular post permanently . . . . . 64 Rule 2	Preparation and submission of annual — relating to Public Works . . . . .
When admissible . . . . . 64 Rule 1	See also Audit Code Forms.
<b>Special Pensions—</b>	<b>Statement of Disbursers' Accounts—</b>
Certificate required for payment of — . . . . . 332 (e)	Completion of the — in the Book Department . . . . .
Date of intimation of — to be noted in the Register of — . . . . . 332 (b)	Figures from Exchange Account Abstract to be posted in — . . . . .
Incidence of — . . . . . 190 (c)	Figures from Transfer Abstract to be posted in the — . . . . . 5
Register of — . . . . . 332	Local Remittances in transit to be posted in the — . . . . .
<b>Special recoveries (Public Works)—</b>	Order in which posted — . . . . .
Orders of — to be noted in Part IV of the Works Audit Re- gister . . . . . 581	Posting in the — of receipts and disbursements as per Divisional accounts . . . . .
Register and Broadsheet of — . . . . . 434	Posting of the — . . . . . 5
Separate register and broad- sheet where rate of recoveries frequently changes . . . . . 435	Purpose served by — . . . . .
Submission of Register and Broadsheet to Gazetted Officer for scrutiny . . . . . 438	Separate — for the Works Audit Section . . . . . 6
	<b>Stock—</b>
	Audit of Schedule of Debits to — and posting in the Works Audit Register . . . . . 1



## INDEX.

	Articles		Articles.
<b>Stock—contd.</b>		<b>Subordinate Accounts Service—contd.</b>	
Audit of — Account	624	Liability of members of — for transfer to the Auditor General's office	47 Note 2
Audit of Half yearly Register of—	644, 615	Maintenance of separate lists by Accountant General to regulate promotion on the old cadre of—	58
Certificate of stock taking in the Half-yearly Register of—	644 (5)	Monthly Statement of Casualties of P. W. Accountants of the All-India List to the Auditor General	57 Rule 2
Check of "Issue Rates" in the Half-yearly Register of—	644(3)&(6)	Option of coming on the amalgamated cadre of the—	58
See also Stock, Accounts, Stores.		Pay of — men to be drawn in bills separate from those of the clerical staff	59
<b>Stock Accounts—</b>		Promotion of Divisional Accountants to the All-India cadre of Public Works Accountants	57
Audit of —	585	Punishment for refusal of transfer to Auditor General's office	47 Note 2
Check of — maintained in Public Works divisions, by Inspecting Officers	845	Recruitment of men to the—	48
See also Stock, Stores.		Rules for determining seniority of passed men for promotion to the—	53
<b>Topping of payment—</b>		Rules for the appointment of apprentices to the—	50
By Accountant General	18 (6)	Time allowed to probationers and apprentices for passing the examination	49 (3), 50 (3)
<b>Stores—</b>		Training of — passed clerks in Public Works Accounts	52-A
Audit of —	138	Travelling allowance may be allowed to — clerks sent for training in Public Works Accounts	52-A
Audit of accounts of — in the possession of an officer or a department of Government to be arranged for if required by the Governor General in Council	105	<b>Summaries—</b>	
<b>b-Divisional Offices—</b>		Treasury Audit —	684
Inspection of — by Divisional Accountant	855	Works Audit —	681—683
<b>Subordinate Accounts Service—</b>		<b>Superior Service (India) Family Pensions Fund—</b>	
Accountant General may limit pay of a person first appointed to —	54	Accountants General to send a monthly list of subscriptions recovered — to the Accountant General, Central Revenues	442-B
Auditor General's orders necessary in cases of appointments and promotions to — which are not in accordance with rules	53	Accountant General, Central Revenues' responsibility for correct recovery of and accounting for subscriptions	442-A
Claims of passed clerks to appointment to the —	51	Adjustment of subscriptions	442-B and 442-E
Claims for promotion to —	47 Note 1, 50-B.	Reasons to be furnished for non-recovery of or variation in the amount of subscription	442-C
Designation of members of the —	47	Submission to the India Office of quarterly statement of casualties, etc.	442-A
Eligibility for holding charge of a Works Audit Section	517 Rule 2	Submission to India Office of half-yearly statements of Receipts and Charges of the Fund	442-A
Eligibility for promotion to — of clerks who have passed the old examination	55		
Eligibility for promotion to the — of Public Works Accountants borne on the All-India list	57		
Examination	App. 4		
Failure to pass the — examination within the time limit entails removal from service	50 (3) (a)		
Its branches	47		

## INDEX.

Articles.	Articles
Superior Services (India) Family Pension Fund— <i>contd.</i>	
Telegraph advice to India Office of the annual figures . . . . .	442-E
Supplementary Divisional Accounts—	
Audit of — . . . . .	583, 677
No actual transactions of stock permissible in — . . . . .	677
No cash transactions permissible in — . . . . .	677
Survey of India—	
Apportionment of cost of —	
(1) Forest survey carried out by the — . . . . .	181 (4)
(2) Forest maps supplied by— . . . . .	181 (4)
Apportionment of expenditure on — between "30 Scientific Departments" and "5 Land Revenue" . . . . .	181 (3)
Suspense Account—	
Balances of each of the — subordinate to the minor head "Suspense" should be worked out . . . . .	621-A
Broadsheet of — posted by different auditors, each making his own entries . . . . .	507 Rule 1
Enquiry about delay in adjustment detected in Review of— . . . . .	620
Items to be placed in the column — of the Objection Book . . . . .	781
Maintenance in sufficient detail to watch clearance of each distinct item independently . . . . .	618
Maintenance of Stock — . . . . .	618
Review and reconciliation of balance of each — . . . . .	619
Special permission of the gazetted officer for placing items under —	781
T	
Takavi Works—	
Audit of expenditure on — . . . . .	583, 584
Takavi Works Advances—	
Audit of Schedule of — for March . . . . .	621
Enquiry about delay in adjustment detected in review . . . . .	620
Review and reconciliation of balances under the head — . . . . .	619
Telegrams—	
To be sent with discretion and sparingly . . . . .	80
Test Audit—	
— of Accounts of one month by Public Works Inspecting Officer check conducted in— . . . . .	837—842
Test Audit— <i>contd.</i>	
— of certain vouchers at Treasury inspection . . . . .	879 Rule 2
Test Audit Note—	
Examination and disposal . . . . .	862, 863
Time-Scale of pay—	
Audit of establishments on — . . . . .	299, App. 11
Audit of gazetted officers on — . . . . .	221, 232
Tokens—	
Brass — to be issued for bills presented for pre-audit . . . . .	477 Rule 1
Their utility, and daily and monthly verification . . . . .	477 Rule 1
Tools and plant—	
Audit of the Account of Issues of — . . . . .	589, 590
Audit of the Account of Receipts of . . . . .	591
Certificate of taking of stock of— in the Register of — . . . . .	646 (5)
Check of the Register of — . . . . .	646, 647
Intimation to the Audit office of transfer of any — to another division free of cost . . . . .	590
Training—	
Non-gazetted Government servants — to undergo a course of — or instruction . . . . .	68-A
Transfer—	
Change in accounts classification of revenue and expenditure on Public Works on their — to administrative control of other departments . . . . .	652
Entries to be made in the Audit Register of gazetted officers on receipt of orders of — . . . . .	235—237
Rules relating to — of service of a Government servant from one office to another . . . . .	10-A
— of Government servants while on leave: Date from which it takes effect . . . . .	182 (4) Rule 1
Treatment of objections re amounts recoverable from a Government servant transferred from the district . . . . .	773
See also Transfer of Charge . . . . .	
Transfer Entries—	
Abstract of — for posting Statement of Disbursers' Account . . . . .	512
Annual — . . . . .	656
Posting of — in combined Transfer Ledger and Abstract . . . . .	474-D
— pertaining to the accounts of a year are allowed for some months after the close of the official year . . . . .	197 Rule 1

## INDEX.

	Articles.		Articles.
<b>Transfer of Charge—</b>		<b>Treasuries—<i>contd.</i></b>	
Notes to be made in the Audit Register when — takes one or more days . . . . .	235 Rule 1	Reference to the Deputy Controller of the Currency for special points to be looked into at inspection of — . . . . .	870 Rule 1
Specimen signature of the relieving gazetted officer to be furnished to the Audit office, where pre-audit is in force . . . . .	233 Rule 2	<i>See also</i> Inspection of Treasuries.	
<b>Transfers between Public Works Officers—</b>		<b>Treasury Accounts—</b>	
Auditors' duties in respect of — . . . . .	602, 603	Procedure of audit of — . . . . .	206—208
Auditors' duties in respect of items which cannot be paired . . . . .	603	Procedure of audit of schedules sent with . . . . .	205
Broadsheet of — . . . . .	637	<b>Treasury Audit Department—</b>	
Clearance of outstanding items relating to — at the close of the year . . . . .	688	Constitution of — . . . . .	203
Pairing of entries in schedules . . . . .	602	<b>Treasury Audit Summaries of Public Works Transactions—</b>	
Record in the broadsheet of a memo. of reconciliation with the ledger balance . . . . .	687	Necessity for — . . . . .	684
<b>Travelling allowance—</b>		U	
Distribution of — of a Government servant between different Governments . . . . .	189	<b>Uncovenanted Service Family Pension Fund—Bengal—</b>	
Form of the Audit Register of — and details to be recorded therein . . . . .	304	Responsibility for correct deduction of subscriptions; the Accountant General's duties; the form of the account and the mode of adjustment . . . . .	448
Incidence of — of a Government servant transferred from one department to another . . . . .	185	<b>Unemployment Insurance Contributions—</b>	
Incidence of — of a Government servant proceeding to join an office . . . . .	186	Maintenance of accounts of — . . . . .	458
Incidence of — of a Government servant called away from duty to give evidence . . . . .	187	V	
Incidence of — of a Government servant transferred to or from Foreign service . . . . .	188	<b>Verification—</b>	
Incidence of — of officers of various departments . . . . .	184	Balances of Small Coin Depots . . . . .	896
Incidence of — of a Medical Officer attending on a Government servant entitled to such attendance . . . . .	184 Rule 1	Cancelled currency notes . . . . .	897—898-D
Progress of expenditure on — to be watched in audit for appropriation check . . . . .	306	Currency Balances . . . . .	891—894
Scrutiny of — bills . . . . .	305	Furniture in Residences of High Officials . . . . .	917—920
Special — to be noted in the ordinary audit register also . . . . .	313, Note 1	Mint Balances . . . . .	899—915
<i>See also</i> Recoveries of Overpayments.		Service for pension . . . . .	322, 323
<b>Treasuries—</b>		<b>Vouchers—</b>	
Annual review of the working of — . . . . .	800	Accountant General's power to increase in special cases the prescribed percentages for current review of vouchers . . . . .	211
Inspection of — by Accounts Officers . . . . .	883	Arrangement of — for posting in the Presidency Classified Abstract . . . . .	462
Intervals at which inspection of — should be conducted . . . . .	86	Arrangements of — for posting in the Presidency Classified Abstract . . . . .	
		Audit of — (Public Works) . . . . .	
		Audit of — proceeds pending in the . . . . .	

## INDEX.

## Articles.

Vouchers—*contd*

Audit to see that there is sufficient — and sufficient authority for each payment	404
Deductions from payment, how posted	465—468
Detailed audit of — Points to see	131
Details of adjustment to be recorded on the — by the auditor	207
Examination of — and other documents not sent with the Divisional accounts but received afterwards	678
Filing of — received with Treasury Accounts	213-C, 474
Forest Department vouchers	698
Gross amounts of — to be posted in Departmental Classified Abstract	464
Note of the words "Audited" and "Computed" on —	673
Note of objections on —	674
Note of particulars of — or schedules in the Audit Register	207
Percentages of different classes of — to be checked in audit	135, 210, 211
Receipt of pre-audited — by the Accounts Branch	491
Record of — selected for percentage audit in a separate register	136
Selection of — for percentage audit	136
Steps to be taken in case — are habitually submitted late	675 Rule 1
Use of perforating or endorsing stamps	673 Rule 1
Vouchers for payments for land	575
Vouchers should be taken to include sub-vouchers	131, Note
Wanting list of — and other documents to be included in the Objection Book and Audit Note	675

## W

## Works—

Rate of interest to be taken into account for determining productivity of —	148 Rule 2
Test for productive — for purposes of canons of financial propriety	148 Rule 1
— of irrigation, navigation, etc — Detailed rules for determining productivity or otherwise of —	148 Rule 3

## Works Accounts—

Annual Certificates of — Balances	593
Check of — at local inspections	848, 849

## Workshop Accounts—

Examination of the system of — at local inspections	853
---	-----

## Articles.

## Works Audit Department—

Audit of Public Works Divisional accounts by —	515, 516, 519—521
Current review and completion of audit	522, 524
Division of —	517
Post Review of Audit	531—537
Responsibility of auditors in the —	517, 518, 543
Responsibility of — for Appropriation audit	522
Selection of auditors in the —	517
Supervision of Divisional Accountants by —	538—541

## Works Audit Register—

Check of postings in the —	565
Currency of —	563, 564
Form	552
Grouping of all working estimates of expenditure on the same project under each detailed head of account in the —	557
How posted	520, 521
Note of closure of account of Deposit Works in the —	581
Note of sanctions and orders in Parts II to V of the —	558
Note of sanctions to works in Part I of the —	553, 554
Opening of new —	563
Part I of the — should show progress of expenditure on each work or group of works for which there is a separate appropriation	556
Sanctions to fixed charges to be noted in Part II of the —	559

## Works Audit Summaries—

Form of — to be prescribed by the Accountant General	683
Necessity for — and when and how they are to be prepared	679, 681, 682

## Works Expenditure on closed Projects

Works transactions for certain Departments of Central Government—	125 Rule 1
Details of — excluded from Detail Book	685
Details of — recorded in the Works Audit Register	685,
Preparation of suitable summaries of —	635

## Working Estimates—

Grouping of — of, and expenditure on, the same project under each detailed head of account in the Works Audit Register	557
Record of sanctions to — in the Register of Sanctions	595

## Note of Posting of Corrections.

Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.	Serial number of correction.	Rule affected.	Date of posting.
25	183.		45	p. 327		115	art. 67	20.5-37.
26	183-D		46	p. 214		116	" 310	"
27	4		47	p. 117		117	" 50	"
28	350		48	p. 258	18-2-36	118	" 257	"
29	357		49	p. 258		119	" 83	"
30	18		50	p. 258		120	" 106	"
31	491		51	p. 314-15		121	" 795	"
32	475		52	p. 196		122	" 797	"
33	496		53	p. 30		123	" 184	"
34	500		54	p. 10		124	" 524	"
35	conseq. title p. 716 C.D.C.		55	p. 24		125	" 571	"
			56	p. 20		126	" 560	"
			57	p. 83		127	" 192-C	"
36	24		66 to 68		14-VIII-36	128	p. 356 index	"
37	43		69 to 105		29-VIII-36	129	20.345 A.	"
38	p. 307.					140-146		posted Si.
39	191-C					2 117		
40	204-A					148	posted Si.	16-2-38
41	p. 74 article 183-A							
42	p. 324							
43	p. 324							
44	p. 325							

*Note of Posting of Corrections--contd.*

[illegible]



Serial number of correction.	Rule affected.
	Date of posting
	Serial number of correction
	Rule affected.
	Date of posting.
	Serial number of correction.
	Rule affected.
	Date of posting.















